

ORIGINAL
FILE COPY

BEFORE THE
FLORIDA PUBLIC SERVICE COMMISSION

DOCKET NO 891345-EI

PETITION AND REQUEST FOR INTERIM
INCREASE IN RATES AND CHARGES
VOLUME II

 Gulf Power 

Schedule 6-1 09 Jurisdictional Factors INTERIM REVENUE REQUIREMENTS INCREASE REQUESTED

FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: Provide the calculation of the requested interim revenue requirements increase.

COMPANY: GULF POWER COMPANY

DOCKET NO.: 091243-EI

Type of Data Shown:
 Historical Test Year Ended 9/30/09
 Projected Test Year Ended
 Prior Year Ended
 Witness: R. J. McMillan
 A. E. Scarborough

Line No	Description	Source	Amount (000)
1.	Jurisdictional Adjusted Rate Base	Schedule 6-2	0 830,754
2.	Rate of Return on Rate Base Requested	Schedule 6-30	8.262
3.	Jurisdictional Income Requested	Line 1 x Line 2	0 69,290
4.	Jurisdictional Adjusted Net Operating Income	Schedule 6-14	- 10,003
5.	Income Deficiency (Excess)	Line 3 - Line 4	0 9,213
6.	Earned Rate of Return	Line 4/Line 1	7.162
7.	Net Operating Income Multiplier	Schedule 6-37	1.431699
8.	Revenue Deficiency (Excess)	Line 5 x Line 7	0 15,035
9.	Attrition Allowance	Schedule 6-44	0
10.	Revenue Increase Requested	Line 8 + Line 9	0 15,035

DOCUMENT NUMBER-DATE

12-016 DEC-15-1989

Recap Schedules:

Supporting Schedules: 6-2, 6-14, 6-37, 6-44

FPSC-RECORDS/REPORTING

Schedule B-2 BY Jurisdictional Factors

FLORIAN PUBLIC SERVICE COMMISSION

COMPANY: GOLF POWER COMPANY

DOCKET NO. 991245-11

INTERIM ADJUSTED RATE BASE

EXPLANATION: Provide a schedule of 13-month average rate base as adjusted for the test year, and the prior year if the test year is projected. Provide detail of all adjustments on Schedule B-3.

Year of Data Shown:

Historic Test Year Ended 9/30/99

Projected Test Year Ended

Prior Year Ended

Witness: R. J. McMillan

A. E. Scarborough

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Adjusted 13-Month Average Rate Base
(Thousands)

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
	Total Company per Books	Non-Electric Utility	Electric Utility (1) + (2)	Commission Adjustments Made in Last Year as Applicable (Sch. B-4) (5)(a)	Adjusted per Commission (3)+(4)	Company Adjustments (Sch. B-5) (5)(b)	Total Utility with Commission Adjustments (5) + (6)	Unit Power Sales Rate Base	Total Utility Adjusted for UPS Factor (7) - (8)	Jurisdictional Rate Base Factor (9) x (10)	Jurisdictional Utility Adjust For Company & Commission (9) x (10)
1 Plant-in-Service	1,375,782	(2,429)	1,373,353	(1063)	1,372,348		1,372,348	261,765	1,176,383	0.9763753	1,142,733
2 Accumulated Provision for Depreciation & Amortization	437,748	(614)	437,134	(499)	436,635	48	436,783	31,799	404,994	0.9755337	395,993
3 Net Plant-in-Service (1) - (2)	937,994	(1,815)	936,179	(1063)	935,116	148	935,264	179,256	765,309	0.9761605	747,440
4 Plant Held for Future Use	3,390		3,390		3,390		3,390		3,390	0.9751131	3,306
5 Construction Work-in-Progress	21,221		21,221	(8,977)	12,244		12,244		12,244	0.9783397	11,979
6 Plant Acquisition Adjustment	6,361		6,361		6,361		6,361	5,917	2,440	0.9763753	2,386
7 Net Utility Plant (3)+(4)+(5)+(6)	979,566	(1,815)	969,151	(9,463)	959,688	148	959,836	176,173	783,667	0.9768261	765,311
8 Working Capital Allowance	223,375	(9,908)	213,467	(28,877)	184,590	(100,918)	83,672	7,906	75,807	0.9709415	73,443
9 Other Rate Base	0		0	0	0		0		0		0
10 Total Rate Base (7) + (8) + (9)	1,194,341	(11,453)	1,182,888	(38,340)	1,144,548	(100,920)	1,043,628	184,079	859,549	0.9763867	838,954
11 Operations Income	83,875		83,875	1,469	85,344	(2,378)	82,966	19,816	62,310	0.9642293	60,083
12 Rate of Return (11) / (10)	6.93		7.072		7.382		7.872		7.253		7.162

Supporting Schedules: B-3, B-4, B-5, B-6, B-7, B-14

Revan Schedules: S-43

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO. 891345-E1

EXPLANATION: List and explain all proposed adjustments to the 13-month average rate base for the test year, and the prior year if the test year is projected. Calculate the revenue impact of each adjustment, assuming the requested rate of return and expansion factor remain constant. List the adjustment's made by the Commission in the last case not proposed in the current case and reasons for excluding them.

Type of Data Shown:
Historic Test Year Ended 9/30/89
Projected Test Year Ended
Prior Year Ended
Witness: R. J. McMillan
A. E. Scarborough

Rate Base Adjustments
(Thousands)

Line No.	Adjustment Title	Reason for Adjustment or Deletion (provide supporting schedule)	(1) Adjustment Amount (000)	(2) Jurisdictional Factor	(3) Jurisdictional Amount of Adjustment (1) x (2) (000)	(4) Jurisdictional Increase/ (Decrease) in Revenue Requirement (000)
1	Non-Electric Adjustments					
2	Plant-in-Service - Appliance Sales & Service	To exclude amounts from rate base associated with Non-Electric - Appliance Sales & Service.	(2,429)	1.0000000	(2,429)	(274)
3	Depreciation Reserve - Appliance Sales & Service	To exclude amounts from rate base associated with Non-Electric - Appliance Sales & Service.	614	1.0000000	614	69
4	Working Capital Adjustments per IFR 6-7	To exclude amounts from rate base associated with Non-Utility investments.	(9,840)	1.0000000	(9,840)	(1,111)
5	Total Non-Electric Adjustments		(11,653)		(11,653)	(1,316)
6	Commission Adjustments					
7	Plant-in-Service - Plant Daniel Coal Cars	To exclude amounts associated with Plant Daniel Coal Cars that are recovered through the Fuel Adjustment Clause.	(818)	0.9486492	(772)	(89)
8	Depreciation Reserve - Plant Daniel Coal Cars	To exclude amounts associated with Plant Daniel Coal Cars that are recovered through the Fuel Adjustment Clause.	476	0.9486492	461	52

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO. 891345-E1

EXPLANATION: List and explain all proposed adjustments to the 13-month average rate base for the test year, and the prior year if the test year is projected. Calculate the revenue impact of each adjustment, assuming the requested rate of return and expansion factor remain constant. List the adjustments made by the Commission in the last case not proposed in the current case and reasons for excluding them.

Type of Data Shown:
Historic Test Year Ended 9/30/89
Projected Test Year Ended
Prior Year Ended
Witness: R. J. McMillan
A. E. Scarborough

Rate Base Adjustments
(Thousands)

Line No.	Adjustment Title	Reason for Adjustment or Omission (provide supporting schedule)	Adjustment Amount (000)	Jurisdictional Factor	Jurisdictional Amount of Adjustment (1) x (2) (000)	Increase/ (Decrease) in Revenue Requirement (000)
Commission Adjustments, continued						
9	Plant-in-Service - Leisure Labs	To reduce plant-in-service in accordance with commission order 14039	(1167)	0.9920261	(1166)	(19)
10	Depreciation Reserve - Leisure Labs	To reduce depreciation reserve in accordance with commission order 14039	23	0.9920261	23	3
11	Construction Work-in-Progress	To exclude from rate base CWP eligible for SFURC.	(8,977)	0.9783397	(8,783)	(992)
9	Working Capital Adjustments per NFR 6-7	To properly state Working Capital.	(28,872)	0.9289268	(26,589)	(3,002)
10	Total Commission Adjustments		(38,333)		(35,846)	(4,047)
11	Company Adjustments					
12	Accumulated Deprec. Investigation	To exclude amounts associated with the Corporate Investigation	(48)	0.9940381	(48)	(3)
13	Working Capital Adjustments per NFR 6-7	To properly state Working Capital.	(100,910)	0.8104747	(81,783)	(19,233)
14	Total Company Adjustments		(100,958)		(81,833)	(19,240)

Schedule 6-4 BN Jurisdictional Factors

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO. 991245-EL

INTERIM COMMISSION RATE BASE ADJUSTMENTS

EXPLANATION: List all proposed Commission adjustments to the 12-month average rate base for the test year, and the prior year if the test year is projected.

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Type of Data Shown:
Historical Test Year Ended 7/31/05
Projected Test Year Ended
Prior Year Ended
Witness: R. J. Schiller
A. E. Scarborough

Line No.	Adjustments	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		Plant-in-Service	Accumulated Depreciation & Amortization	Net Plant-in-Service (11 - 2)	Plant Held for Future Use	Construction Work-in-Progress	Nuclear Fuel - No BWC	Net Utility Plant (14-54)	Working Capital Allowance	Other Rate Base Items	Total Rate Base (7-9)
1	Plant Based Coal Cuts	(818)	476	(342)	0	0	0	(342)	0	0	(342)
2	Leisure Lanes	(167)	23	(144)	0	0	0	(144)	0	0	(144)
3	Construction Work-in-Progress	0	0	0	0	(8,977)	0	(8,977)	0	0	(8,977)
4	Working Capital Adj., per RFR 6-7	0	0	0	0	0	0	0	(3,324)	0	(3,324)
5	Blackwater Cooling Lake & Flooded Property Insurance	0	0	0	0	0	0	0	(19,377)	0	(19,377)
6	Temporary Cash Investments	0	0	0	0	0	0	0	(26)	0	(26)
7	Notes Receivable	0	0	0	0	0	0	0	0	0	0
8	Loans to Employees	0	0	0	0	0	0	0	(1,222)	0	(1,222)
9	Interest & Dividend Receivable	0	0	0	0	0	0	0	(128)	0	(128)
10	Carville Sub. Study-Fee	0	0	0	0	0	0	0	(650)	0	(650)
11	Unamortized Rate Case	0	0	0	0	0	0	0	(334)	0	(334)
12	Fuel & Conservation Surveys	0	0	0	0	0	0	0	(1,493)	0	(1,493)
13	Coal Inventory Adjustment	0	0	0	0	0	0	0	(2,334)	0	(2,334)
14	Total Commission Adjustments	(963)	499	(464)	0	(8,977)	0	(9,441)	(29,872)	0	(39,313)

Supporting Schedules: 6-7

Recap Schedules: 6-2

Schedule G-3 NY Jurisdictional Factors

INTERIM COMPANY RATE BASE ADJUSTMENTS

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: List all proposed Company adjustments to the 13-month average rate base for the test year, and the prior year if the test year is projected.

COMPANY: GULF POWER COMPANY

DOCKET NO. WP1345-E1

Type of Rate Shown:

Historical Test Year Ended 9/30/89

Projected Test Year Ended

Prior Year Ended

Witness: D. J. McShillan

A. E. Scarborough

Line No.	Adjustments	(1) Plant-in-Service	(2) Accumulated Provision for Depreciation & Amortization	(3) Net Plant-in-Service (1 - 2)	(4) Plant Held For Future Use	(5) Construction Not-in-Progress	(6) Plant Acquisition Adjustment	(7) Utility Plant (3+4-5+6)	(8) Working Capital Allowance	(9) Other Rate Base Items	Total Rate Base (7+8+9)
1	Accumulated Deprec. Investigation	0	40	(40)	0	0	0	(40)	0	0	(40)
2	Working Capital Adj. per WTS G-7	0	0	0	0	0	0	0	(347)	0	(347)
3	Air Products Bill Credit	0	0	0	0	0	0	0	(47,160)	0	(47,160)
4	Plant Diesel Coal Burned	0	0	0	0	0	0	0	(54,760)	0	(54,760)
5	Peabody Coal Burned	0	0	0	0	0	0	0	(100)	0	(100)
6	Corporate Investigation & Acid Rain	0	0	0	0	0	0	0	(24)	0	(24)
7	Employee Lament & Misc.	0	0	0	0	0	0	0	40	0	40
8	Daniel True Up & Scherer Cannon FAC	0	0	0	0	0	0	0	2,729	0	2,729
9	Bonsanto Advance	0	0	0	0	0	0	0	716	0	716
10	Peabody Preparation	0	0	0	0	0	0	0	0	0	0
Total Company-Proposed Adjustments		0	40	(40)	0	0	0	(40)	(100,910)	0	(100,950)

Supporting Schedules: G-7

Recap Schedules: G-2

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO. 1071345-ET

EXPLANATION: Provide a development of jurisdictional separation factors for rate base for the test year, and the prior year if the test year is projected.

Type of Rate Base:

Historic Test Year Ended 9/30/89

Projected Test Year Ended

Prior Year Ended

Witness R. J. McMillen

E. T. Sweeney

1989 JURISDICTIONAL FACTORS

DETAIL OTHER/ UPS
UNRELEASABLE 0

Line
No. Description

1 RATE BASE

PLANT IN SERVICE

PRODUCTION

TRANSMISSION

DISTRIBUTION

GENERAL

OVERALL

0.9606690 0.6513310
0.9697222 0.6509978
0.9920261 0.6677729
0.9797741 0.6586259
0.9763753 0.6536247

2 ACCUMULATED DEPRECIATION

PRODUCTION

TRANSMISSION

DISTRIBUTION

GENERAL

OVERALL (NET ELECTRIC)

0.9606690 0.6513320
0.9697226 0.6509974
0.9940301 0.6696419
0.9797749 0.6586231
0.9725337 0.6544463

3 PLANT HELD FOR FUTURE USE

4 CRIP NET INTEREST BEARING

0.9731121 0.6240869
0.9753397 0.6216603

5 WORKING CAPITAL

FUEL

W & S - OTHER

PREPAREMENTS

NET CA & CL

PHEIL. SURVEY/NUCLEAR SITE

CLEANING ACTS

0.9606692 0.6513300
0.9769415 0.6230585
0.9730000 0.6230000
0.9336004 0.6186495
0.8103023 0.6261652
0.9534313 0.6177509

0.6379421
0.1633323
0.0294110

0 UPS AMOUNTS WERE DIRECTLY ASSIGNED FOR ALL ITEMS EXCEPT THE WORKING CAPITAL ITEMS WHICH HAVE A UPS FACTOR IDENTIFIED.

Supporting Schedules

Recap Schedules B-2,B-3,B-7

Schedule G-4 89 Jurisdictional Factors JURISDICTIONAL SEPARATION FACTORS - RATE BASE INTERIM RATE RELIEF

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FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.

EXPLANATIONS: Provide a development of jurisdictional separation factors for rate base for the test year, and the prior year if the test year is projected.

Type of Data Shown:

Historic Test Year Ended 9/30/89

Projected Test Year Ended

Prior Year Ended

Witness: R. J. McMillan

M. T. O'Donoghue

1989 JURISDICTIONAL FACTORS

Line No.	Description	RETAIL	OTHER/ADJUSTABLE	UPS
	CARVILLE SURFSPACE	0.8100509	0.0262511	0.1631331
	AT&T WSP. DR./DC.	0.8104662	0.0261653	0.1633095
	AT&T WSP. CR. FUEL & COMBUSTION	1.0000000		
	TRAVEL & BARRAGE RESERVE	0.9516500	0.0199832	0.0284360
	PROPERTY INSURANCE RESERVE	0.8427776	0.0200000	0.1372222

6 RATE BASE ADJUSTMENTS

APPLIANCE SALES & SERVICE
BARREL COAL CANS
LEADLINE LINES - P13/40

0.9486972
0.0313300
0.0079739

UPS AMOUNTS WERE DIRECTLY ASSIGNED FOR ALL ITEMS EXCEPT THE WORKING CAPITAL ITEMS WHICH HAVE A UPS FACTOR IDENTIFIED.

Supporting Schedules:

Recap Schedules: 0-2, 0-3, 0-7

INTERIM WORKING CAPITAL - 13 MONTH AVERAGE

Schedule 6-7 89 Jurisdictional Factors

Type of Data Shown:
Historic Year Ended 09/30/89
Witness: R. J. McMillan
R. E. Scarborough

EXPLANATION: Provide the 13 month average working capital allowance for the last year, and the prior year if the last year is projected. All adjustments are to be provided by account number. Use a balance sheet method and any other method the company proposes.

ACCOUNT NO.: 091345-01

Line No.	Account No.	Account Name	13 Month Average Ending September 1989	(11) Other Investments 124-126	(12) Current Assets 121-174	(13) Deferred Balances 103-109	(14) Non-Current Liabilities 220	(15) Current Liab. 220-242	(16) Deferred Credits 252-253	(17) Total
1	0	Total Company Working Capital		3,304	177,943	112,432	(16,309)	(152,227)	(11,798)	223,373
2		Less Non-Electric Allowances:								
3		Accounts Receivable-Appliance Sales & Service			9,076					9,076
4	142-200,250,260	Provision for Shrink. Accts.-Appliance Sales & Serv.			(127)					(127)
5	144-250	Accounts Receivable-Bul Fan & Vision Design			170					170
6	143-207, 900	Merchandise-Appliance Sales & Service			1,304					1,304
7	125-100, 126-100	Leasehold Improvements-Merchandising								
8	102-207's	Appliance Inventory Reserve				166				166
9	223-200's									
10		Less Other Regulatory Adjustments:								
11		Blackburn Coal Ldg & Fuel Property Insurance		3,304						3,304
12	120-091, 092	Temporary Cash Investments			19,227					19,227
13	120	Sales Receivable			36					36
14	141	Loans to Employees			1,222					1,222
15	143-120,120,100,100	Interest & Dividends Receivable			130					130
16	171	Air Products Bill Credit				367				367
17	100-990	Carrollville Surface Study-Condensate Pump				430				430
18	100-105,194	Plant Initial Coal Report				49,160				49,160
19	100-022	Probed Coal Report				56,760				56,760
20	100-020	Quantified Rule Com				320				320
21	100-195	Corporate Investigation & Acid Bala				166				166
22	100-911,915	Specialized Referral Balits				26				26
23	100-910,999,997,1002	Fuel & Conservation Over/Under Recovery				1,405				1,405
24	100-023	Small Tree Sp & Scherer Can TFC				1				1
25	223-915,915, 100-990	Beacosta Advanc								
26	223-907	Probed Preparation								
27	223-900	Coal Inventory Adjustment			2,326					2,326
28		Total Company Adjusted Working Capital		0	144,363	3,309	(16,309)	(152,227)	(11,443)	83,723
29		Less Coal Power Sales:								
30		Fuel Stock			8,077					8,077
31	154, 163	Other Materials & Supplies			64					64
32	165	Prepayments			1,943					1,943
33	0	Other				622				622
34		Total Company Adjusted Working Capital Net of 09's		0	132,339	4,367	(15,377)	(130,243)	(11,008)	73,017
35		Jurisdictional Factor								
36		Jurisdictional Adjusted Working Capital		0	130,211	4,360	(15,431)	(149,271)	(16,276)	73,443
37										
38										
39										
40										
41										
42										
43										
44										
45		0 Applicable Account Numbers Listed in Readings and are listed by account on 09 0-20 and 0-25.								
46		0 Allocated Per Jurisdictional Factors.								

Recap Schedules:

Supporting Schedules:

Schedule 5-B OF Jurisdictional Factors INTERIM NUCLEAR FUEL BALANCES

Page 1 of 1

FLORIDA PUBLIC SERVICE COMMISSION
 EXPLANATION: Provide thirteen monthly balances of nuclear fuel accounts 120.1, 120.2, 120.3, 120.4, 120.5 and 120.6 for the test year, and the prior year if the test year is projected.
 COMPANY: GULF POWER COMPANY
 DATE: 09/13/85-ET
 Type of Data Shown:
 Historic Test Year Ended 9/30/89
 Projected Test Year Ended
 Prior Year Ended
 Witness: A. E. Scarborough

(0000)

Line No.	Period	(A) Nuclear Fuel In Process	(B) Nuclear Fuel Start Account	(C) Nuclear Fuel Accumulated	(D) Nuclear Fuel Spent Fuel	(E) Accumulated Provision for Amortization	(F) Nuclear Fuel Under Capital Losses	(G) Net Nuclear Fuel
		120.1	120.2	120.3	120.4	120.5	120.6	(A)+(B)+(C)+(D)-(E)+(F)

NOT APPLICABLE

Supporting Schedules:

Recur Schedules:

Schedule C-3a INTERIM SYSTEM FUEL INVENTORY

FURNISH PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

ACCOUNT NO.: 091305-01

Type of Data Shown:

Historic Year Ended

Projected Year Ended

Prior Year Ended

Witness: R. E. Scarborough

Provide complete fuel account balances in dollars and quantities for each fuel type by month for the last year and the prior year if the last year is projected. Include Natural Gas even though no inventory is carried.

Give Units in Barrels, Tons, or MCF.

Line No.	Month	Beginning Balance		Receipts		Fuel Issued to Generation		Fuel Issued (Other)		Inventory Adjustments		Ending Balance		In-Transit Ending Mo.	
		Units	(\$000)	Units	(\$000)	Units	(\$000)	Units	(\$000)	Units	(\$000)	Units	(\$000)	Units	(\$000)
Coal (Tons)															
1	Dec 06	827,119	227,138	38,432	10,065	38,432	10,065	0	0	0	0	865,521	237,103	38,432	72,671
2	Jan 07	865,521	237,103	41,264	11,071	41,264	11,071	0	0	0	0	865,521	237,103	41,264	73,835
3	Feb 07	865,521	237,103	41,264	11,071	41,264	11,071	0	0	0	0	865,521	237,103	41,264	73,835
4	Mar 07	865,521	237,103	41,264	11,071	41,264	11,071	0	0	0	0	865,521	237,103	41,264	73,835
5	Apr 07	865,521	237,103	41,264	11,071	41,264	11,071	0	0	0	0	865,521	237,103	41,264	73,835
6	May 07	865,521	237,103	41,264	11,071	41,264	11,071	0	0	0	0	865,521	237,103	41,264	73,835
7	Jun 07	865,521	237,103	41,264	11,071	41,264	11,071	0	0	0	0	865,521	237,103	41,264	73,835
8	Jul 07	865,521	237,103	41,264	11,071	41,264	11,071	0	0	0	0	865,521	237,103	41,264	73,835
9	Aug 07	865,521	237,103	41,264	11,071	41,264	11,071	0	0	0	0	865,521	237,103	41,264	73,835
10	Sep 07	865,521	237,103	41,264	11,071	41,264	11,071	0	0	0	0	865,521	237,103	41,264	73,835
11	Oct 07	865,521	237,103	41,264	11,071	41,264	11,071	0	0	0	0	865,521	237,103	41,264	73,835
12	Nov 07	865,521	237,103	41,264	11,071	41,264	11,071	0	0	0	0	865,521	237,103	41,264	73,835
13	Dec 07	865,521	237,103	41,264	11,071	41,264	11,071	0	0	0	0	865,521	237,103	41,264	73,835
14	Total	8,655,210	2,371,030	412,640	110,710	412,640	110,710	0	0	0	0	8,655,210	2,371,030	412,640	110,710
15	13 Mo. Avg.	847,838	25,191	42,650	10,646	42,643	10,646	0	0	0	0	831,066	25,756	43,061	4,979

All data shown is actual.

Supporting Schedules:

Schedule 6-3a INTERIM SYSTEM FUEL INVENTORY

FLUORIN PUBLIC SERVICE CORPORATION
 COMPANY: GULF POWER COMPANY
 SUBJECT NO.: 079,342-01

INSTRUCTIONS: Provide consolidated fuel account balances in dollars and quantities for each fuel type by month for the test year and the prior year if the test year is projected. Include natural gas even though no inventory is carried.
 (Give units in barrels, tons, or MCF.)

Type of Data Shown:
 Historic Test Year Ended 9/30/99
 Projected Test Year Ended
 Prior Year Ended
 Witness: R. E. Scarborough

Line No.	Month	Beginning Balance		Receipts		Fuel Issued to Generation		Fuel Issued (Other)		Inventory Adjustments		Ending Balance		In-Transit Ending Bal.	
		Units	\$/Unit	Units	\$/Unit	Units	\$/Unit	Units	\$/Unit	Units	\$/Unit	Units	\$/Unit	Units	\$/Unit
Low Sulfur Coal (Tons)															
1	Dec 98	228,871	19,276	19,276	19,276	19,276	19,276	0	0	0	0	217,595	19,276	643	20,879
2	Jan 99	217,595	19,276	19,276	19,276	19,276	19,276	0	0	0	0	208,319	19,276	539	19,280
3	Feb 99	208,319	19,276	19,276	19,276	19,276	19,276	0	0	0	0	199,043	19,276	427	17,111
4	Mar 99	199,043	19,276	19,276	19,276	19,276	19,276	0	0	0	0	189,767	19,276	315	16,230
5	Apr 99	189,767	19,276	19,276	19,276	19,276	19,276	0	0	0	0	180,491	19,276	203	15,349
6	May 99	180,491	19,276	19,276	19,276	19,276	19,276	0	0	0	0	171,215	19,276	91	14,468
7	Jun 99	171,215	19,276	19,276	19,276	19,276	19,276	0	0	0	0	161,939	19,276	0	13,587
8	Jul 99	161,939	19,276	19,276	19,276	19,276	19,276	0	0	0	0	152,663	19,276	0	12,706
9	Aug 99	152,663	19,276	19,276	19,276	19,276	19,276	0	0	0	0	143,387	19,276	0	11,825
10	Sep 99	143,387	19,276	19,276	19,276	19,276	19,276	0	0	0	0	134,111	19,276	0	10,944
11	Total	216,542	13,727	13,727	13,727	13,727	13,727	0	0	0	0	185,949	11,081	625	12,536
12	Total	216,542	13,727	13,727	13,727	13,727	13,727	0	0	0	0	185,949	11,081	625	12,536
13	13 Mo. Avg.	222,980	19,292	19,292	19,292	19,292	19,292	0	0	0	0	212,046	19,031	616	19,637

All data shown is actual.

Supporting Schedules: Recap Schedules

Schedule 6-9a INVERBIRN SYSTEM FUEL INVENTORY

FLORIDA PUBLIC SERVICE CORPORATION
 COMPANY: GULF POWER COMPANY
 SCHEDULE NO.: 691345-E1

EXPLANATION: Provide consolidated fuel account balances in dollars and quantities for each fuel type by month for the last year, and the prior year if the last year is projected. Include Natural Gas even though no inventory is carried.
 Give Units in Barrels, Tons, or MCF.)

Witness: R. E. Scarborough

Line No.	Month	Beginning Balance		Receipts		Fuel Issued to Generation		Fuel Issued (Other)		Inventory Adjustments		Ending Balance	
		Units	\$/Unit	Units	\$/Unit	Units	\$/Unit	Units	\$/Unit	Units	\$/Unit	Units	\$/Unit
No. Lighter Oil (Bbls)													
1	Aug 88	438,335		222		93,789	0.479	0	0	0	0	443,101	0.487
2	Sep 88	443,101	277,543	114,722	0.487	93,789	0.479	0	0	0	0	443,101	0.487
3	Oct 88	277,543	114,722	114,722	0.487	93,789	0.479	0	0	0	0	277,543	0.487
4	Nov 88	114,722	114,722	114,722	0.487	93,789	0.479	0	0	0	0	114,722	0.487
5	Dec 88	0	0	114,722	0.487	93,789	0.479	0	0	0	0	114,722	0.487
6	Jan 89	0	0	114,722	0.487	93,789	0.479	0	0	0	0	114,722	0.487
7	Feb 89	0	0	114,722	0.487	93,789	0.479	0	0	0	0	114,722	0.487
8	Mar 89	0	0	114,722	0.487	93,789	0.479	0	0	0	0	114,722	0.487
9	Apr 89	0	0	114,722	0.487	93,789	0.479	0	0	0	0	114,722	0.487
10	May 89	0	0	114,722	0.487	93,789	0.479	0	0	0	0	114,722	0.487
11	Jun 89	0	0	114,722	0.487	93,789	0.479	0	0	0	0	114,722	0.487
12	Jul 89	0	0	114,722	0.487	93,789	0.479	0	0	0	0	114,722	0.487
13	Aug 89	0	0	114,722	0.487	93,789	0.479	0	0	0	0	114,722	0.487
14	Total			1,074,436		1,270,162		0	0	1,772		256,301	
15	13 Mo. Avg.	265,189	176	84,187	0.506	99,245	0.518	0	0	0	0	338,568	0.512

All data shown is actual.
 Note: All Unit figures are shown in Gallons

Supporting Schedules: Recap Fuel Inventory

Schedule C-3a INTERIM SYSTEM FUEL INVENTORY

FLORIAN PUBLIC SERVICE CORPORATION
 COMPANY, OIL FINDER COMPANY
 SUBJECT NO.: 09130-01

EXPLANATION: Provide contractual fuel account balances in dollars and quantities for each fuel type by month for the last year and the prior year if the last year is requested. Include material has even though no inventory is carried.
 (Give units in Barrels, Tons, or MCF.)

Witness: R. E. Scarborough

LINE NO.	Line No.	Month	Beginning Balance		Receipts		Fuel Issued to Generation		Fuel Issued (Other)		Inventory Adjustments		Ending Balance	
			Units	\$/Unit	Units	\$/Unit	Units	\$/Unit	Units	\$/Unit	Units	\$/Unit	Units	\$/Unit
Combustion Turbine Oil (Gals)														
1	1	Jan	25,437	0.419	17,642	0.419	25,437	0.419	0	0.419	0	0.419	15,440	0.419
2	2	Feb	19,480	0.419	12,200	0.419	19,480	0.419	0	0.419	0	0.419	10,751	0.419
3	3	Mar	18,700	0.419	12,200	0.419	18,700	0.419	0	0.419	0	0.419	10,751	0.419
4	4	Apr	18,700	0.419	12,200	0.419	18,700	0.419	0	0.419	0	0.419	10,751	0.419
5	5	May	18,700	0.419	12,200	0.419	18,700	0.419	0	0.419	0	0.419	10,751	0.419
6	6	Jun	18,700	0.419	12,200	0.419	18,700	0.419	0	0.419	0	0.419	10,751	0.419
7	7	Jul	18,700	0.419	12,200	0.419	18,700	0.419	0	0.419	0	0.419	10,751	0.419
8	8	Aug	18,700	0.419	12,200	0.419	18,700	0.419	0	0.419	0	0.419	10,751	0.419
9	9	Sep	18,700	0.419	12,200	0.419	18,700	0.419	0	0.419	0	0.419	10,751	0.419
10	10	Oct	18,700	0.419	12,200	0.419	18,700	0.419	0	0.419	0	0.419	10,751	0.419
11	11	Nov	18,700	0.419	12,200	0.419	18,700	0.419	0	0.419	0	0.419	10,751	0.419
12	12	Dec	18,700	0.419	12,200	0.419	18,700	0.419	0	0.419	0	0.419	10,751	0.419
13	13	Total	209,200	0.419	139,200	0.419	209,200	0.419	0	0.419	0	0.419	109,311	0.419
14	14	13 Mo. Avg.	25,437	0.419	17,642	0.419	25,437	0.419	0	0.419	0	0.419	15,440	0.419

Oil data shown is actual.
 Note: All Unit figures shown in dollars

Supporting Information: Supply Statement

**All data shown is actual.
Note: All Unit figures shown in Surveys**

THE UNIVERSITY OF CHICAGO

Schedule 6-9a INTEREST FUEL INVENTORY BY PLANT

FLORIDA PUBLIC SERVICE CORPORATION
 COMPANY: GULF POWER COMPANY
 SUBJECT NO.: 691345-E1

EXPLANATION:
 balances in dollars and quantities for each fuel type by month for the last year and the prior year if the last year is projected. Include Natural Gas even though no inventory is carried.
 (Give Units in Barrels, Tons, or MCF.)

Type of Data Shown:
 Historic Incl. Year Ended 9/30/89
 Projected Incl. Year Ended
 Prior Year Ended
 Witness: A. E. Scarborough

LINE OF PLANT Line No.	Month	Beginning Balance		Receipts		Fuel Issued to Generation		Fuel Issued (Other)		Inventory Adjustments		Ending Balance	
		Units	\$/Unit	Units	\$/Unit	Units	\$/Unit	Units	\$/Unit	Units	\$/Unit	Units	\$/Unit
Plant Crude Oil (Tons)													
1	Aug 88	322,387	24,914	193,963	41,393	48,367	41,816	0	0	0	0	21,632	48,367
2	Sep 88	316,643	24,288	187,793	41,815	42,352	42,352	0	0	0	0	21,632	42,352
3	Oct 88	308,671	23,189	166,783	42,351	43,296	43,296	0	0	0	0	21,632	43,296
4	Nov 88	298,161	22,989	146,167	42,351	43,961	43,961	0	0	0	0	21,632	43,961
5	Dec 88	278,652	22,824	111,667	42,351	43,961	43,961	0	0	0	0	21,632	43,961
6	Jan 89	253,652	22,824	128,082	42,351	43,961	43,961	0	0	0	0	21,632	43,961
7	Feb 89	234,652	22,824	128,082	42,351	43,961	43,961	0	0	0	0	21,632	43,961
8	Mar 89	214,652	22,824	128,082	42,351	43,961	43,961	0	0	0	0	21,632	43,961
9	Apr 89	194,652	22,824	128,082	42,351	43,961	43,961	0	0	0	0	21,632	43,961
10	May 89	174,652	22,824	128,082	42,351	43,961	43,961	0	0	0	0	21,632	43,961
11	Jun 89	154,652	22,824	128,082	42,351	43,961	43,961	0	0	0	0	21,632	43,961
12	Jul 89	134,652	22,824	128,082	42,351	43,961	43,961	0	0	0	0	21,632	43,961
13	Aug 89	114,652	22,824	128,082	42,351	43,961	43,961	0	0	0	0	21,632	43,961
14	Total	443,298	21,374	2,064,902	92,239	2,132,603	93,763	0	0	3,379	171	443,298	93,763
15	13 Mo. Avg.	538,688	23,236	175,146	44,610	165,543	7,213	0	0	305	13	531,997	23,136

All data shown is actual.

Supporting Schedules: None

Schedule B-7b INTERIM FUEL INVENTORY BY PLANT

FLUORIN PUBLIC SERVICE CORPORATION
 COMPANY: GULF POWER COMPANY
 SCHEDULE NO.: 891345-E1
 EXPLANATION:
 balances in dollars and quantities for each fuel type by month for the last year, and the prior year if the last year is projected. Include Natural Gas even though no inventory is carried.
 (Give Units in Barrels, Tons, or MCF.)
 Type of Data Shown:
 Historic Fuel Year Ended 9/30/89
 Projected Fuel Year Ended
 Prior Year Ended
 Witness: R. E. Scarborough

NAME OF PLANT Line No.	Month	Beginning Balance			Receipts			Fuel Issued To Generation			Fuel Issued (Other)			Inventory Adjustments			Ending Balance		
		Units	(10000)	10000	Units	(10000)	10000	Units	(10000)	10000	Units	(10000)	10000	Units	(10000)	10000	Units	(10000)	10000
Plant Details																			
Low Sulfur Coal (Tons)																			
1	Sup 88	237,293	11,682	28,124	79,979	3,927	64,087	99,673	5,111	3,268	0	0	0	0	0	0	217,275	11,682	28,124
2	Oct 88	217,275	11,682	33,639	29,683	2,685	39,394	64,126	3,268	3,268	0	0	0	0	0	0	217,275	11,682	33,639
3	Nov 88	217,275	11,682	34,736	30,683	2,685	43,248	73,374	3,268	3,268	0	0	0	0	0	0	217,275	11,682	34,736
4	Dec 88	192,965	10,009	34,736	30,683	2,685	43,248	73,374	3,268	3,268	0	0	0	0	0	0	192,965	10,009	34,736
5	Jan 89	173,689	8,714	34,736	30,683	2,685	43,248	73,374	3,268	3,268	0	0	0	0	0	0	173,689	8,714	34,736
6	Feb 89	173,689	8,714	34,736	30,683	2,685	43,248	73,374	3,268	3,268	0	0	0	0	0	0	173,689	8,714	34,736
7	Mar 89	173,689	8,714	34,736	30,683	2,685	43,248	73,374	3,268	3,268	0	0	0	0	0	0	173,689	8,714	34,736
8	Apr 89	237,293	11,682	34,736	30,683	2,685	43,248	73,374	3,268	3,268	0	0	0	0	0	0	237,293	11,682	34,736
9	May 89	237,293	11,682	34,736	30,683	2,685	43,248	73,374	3,268	3,268	0	0	0	0	0	0	237,293	11,682	34,736
10	Jun 89	237,293	11,682	34,736	30,683	2,685	43,248	73,374	3,268	3,268	0	0	0	0	0	0	237,293	11,682	34,736
11	Jul 89	237,293	11,682	34,736	30,683	2,685	43,248	73,374	3,268	3,268	0	0	0	0	0	0	237,293	11,682	34,736
12	Aug 89	217,275	11,682	34,736	30,683	2,685	43,248	73,374	3,268	3,268	0	0	0	0	0	0	217,275	11,682	34,736
13	Sup 89	137,457	6,235	34,736	30,683	2,685	43,248	73,374	3,268	3,268	0	0	0	0	0	0	137,457	6,235	34,736
14	Total			673,365	673,365	48,082		673,365	48,082			0	0	4,449	233		673,365	48,082	
15	13 Mo. Avg.	225,392	12,423	34,736	31,795	3,977	39,322	62,943	3,268	3,268	0	0	0	0	0	0	225,392	12,423	31,795

All data shown is actual.

Supporting Schedules: See Schedules

Schedule 6-70 INTERIM FUEL INVENTORY BY PLANT

PLANT: FULTON PUBLIC SERVICE CORPORATION
 COMPANY: GULF POWER COMPANY
 ACCOUNT NO.: 091345-01

EXPLANATION:
 balances in dollars and quantities for each fuel type by month for the test year, and the prior year if the test year is projected. Include Natural Gas even though no inventory is carried.
 (List Units in Barrels, Tons, or MCF.)

LINE NO.	MONTH	Beginning Balance			Receipts			Fuel Issued to Generation			Fuel Issued (Other)			Inventory Adjustments			Ending Balance		
		Units	\$/Unit	(\$000)	Units	\$/Unit	(\$000)	Units	\$/Unit	(\$000)	Units	\$/Unit	(\$000)	Units	\$/Unit	(\$000)	Units	\$/Unit	(\$000)
Plant Scherer Low Sulfur Coal (Tons)																			
1	Aug 88	98,041	7,287	713,257	56,991	571	61,548	0	46	6,000	0	0	0	98,290	61,548	7,287	61,548	713,257	
2	Sep 88	97,729	7,702	712,744	56,438	608	60,511	0	58	6,000	0	0	0	97,729	61,316	7,702	61,316	712,744	
3	Oct 88	101,744	7,692	711,316	56,438	641	60,558	0	53	6,000	0	0	0	101,744	60,558	7,692	60,558	711,316	
4	Nov 88	101,744	7,770	711,316	64,491	321	60,628	0	38	6,000	0	0	0	101,744	61,120	7,770	61,120	711,316	
5	Dec 88	101,744	7,770	711,316	64,491	321	60,628	0	38	6,000	0	0	0	101,744	61,120	7,770	61,120	711,316	
6	Jan 89	101,744	7,770	711,316	64,491	321	60,628	0	38	6,000	0	0	0	101,744	61,120	7,770	61,120	711,316	
7	Feb 89	101,744	7,770	711,316	64,491	321	60,628	0	38	6,000	0	0	0	101,744	61,120	7,770	61,120	711,316	
8	Mar 89	101,744	7,770	711,316	64,491	321	60,628	0	38	6,000	0	0	0	101,744	61,120	7,770	61,120	711,316	
9	Apr 89	101,744	7,770	711,316	64,491	321	60,628	0	38	6,000	0	0	0	101,744	61,120	7,770	61,120	711,316	
10	May 89	101,744	7,770	711,316	64,491	321	60,628	0	38	6,000	0	0	0	101,744	61,120	7,770	61,120	711,316	
11	Jun 89	101,744	7,770	711,316	64,491	321	60,628	0	38	6,000	0	0	0	101,744	61,120	7,770	61,120	711,316	
12	Jul 89	101,744	7,770	711,316	64,491	321	60,628	0	38	6,000	0	0	0	101,744	61,120	7,770	61,120	711,316	
13	Aug 89	101,744	7,770	711,316	64,491	321	60,628	0	38	6,000	0	0	0	101,744	61,120	7,770	61,120	711,316	
14	Total				111,720	6,385		121,710	8,608	647		6,622	486						
15	13 Mo. Avg.	97,470	7,189	61,136	8,394	485	62,336	10,122	61,458	0	50	6,000	0	0	0	97,470	61,136	7,189	61,136

00 In July, 1987 Gulf participated in Coal Contract buyout related to Plant Scherer for \$2,915,000. This cost was recorded to Account 121 and is amortized to Fuel Burn on a monthly basis. This buyout cost is not included in actual cost/unit rates.

All data shown is actual.

Supporting Schedules:

Schedule 9-9b INTERIOR FUEL INVENTORY BY PLANT

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: GULF POWER COMPANY
 SUBJECT NO.: 001305-01

EXPLANATION:
 Balances in dollars and quantities for each fuel type by month for the last year, and the prior year if the last year is projected. Include interest for even though no inventory is carried.
 (Give units in Barrels, Tons, or MCF.)

Type of Data Shown:
 Historic Last Year Ended 9/30/89
 Projected Last Year Ended
 Prior Year Ended
 Witness: R. E. Scarborough

Line No.	Month	Beginning Balance		Receipts		Fuel Issued to Generation		Fuel Issued (Other)		Inventory Adjustments		Ending Balance	
		Units	\$/Unit	Units	\$/Unit	Units	\$/Unit	Units	\$/Unit	Units	\$/Unit	Units	\$/Unit
Plant Scholtz Coal (Tons)													
1	Jan	41,325	1.457	28,237	27.895	28,237	27.895	0	0	0	0	12,460	1.459
2	Feb	41,325	1.457	28,237	27.895	28,237	27.895	0	0	0	0	12,460	1.459
3	Mar	41,325	1.457	28,237	27.895	28,237	27.895	0	0	0	0	12,460	1.459
4	Apr	41,325	1.457	28,237	27.895	28,237	27.895	0	0	0	0	12,460	1.459
5	May	41,325	1.457	28,237	27.895	28,237	27.895	0	0	0	0	12,460	1.459
6	Jun	41,325	1.457	28,237	27.895	28,237	27.895	0	0	0	0	12,460	1.459
7	Jul	41,325	1.457	28,237	27.895	28,237	27.895	0	0	0	0	12,460	1.459
8	Aug	41,325	1.457	28,237	27.895	28,237	27.895	0	0	0	0	12,460	1.459
9	Sep	41,325	1.457	28,237	27.895	28,237	27.895	0	0	0	0	12,460	1.459
10	Oct	41,325	1.457	28,237	27.895	28,237	27.895	0	0	0	0	12,460	1.459
11	Nov	41,325	1.457	28,237	27.895	28,237	27.895	0	0	0	0	12,460	1.459
12	Dec	41,325	1.457	28,237	27.895	28,237	27.895	0	0	0	0	12,460	1.459
14	Total	41,325	1.457	28,237	27.895	28,237	27.895	0	0	0	0	12,460	1.459
15	13 Mo. Avg.	41,325	1.457	28,237	27.895	28,237	27.895	0	0	0	0	12,460	1.459

All data shown is actual.

Supporting Schedules: Group 9b Schedules

Schedule

6-79

INTERIM FUEL INVENTORY BY PLANT

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

balances in dollars and quantities for each fuel type by month for the last year, and the prior year if the first year is projected. Include Material Gas even though no inventory is carried.
(Give Units in Barrels, Tons, or MCF.)

Type of Data Shown:
Historic Last Year Ended
Projected Last Year Ended
Prior Year Ended
Witness: A. E. Scarborough

9/30/89

Line No.	Month	Beginning Balance	Receipts	Fuel Issued to Generation	Fuel Issued (MCF)	Inventory Adjustments	Ending Balance
	Units	(0000)	Units	Units	Units	Units	Units
		\$/Unit		\$/Unit		\$/Unit	\$/Unit

1	Jan	564,634	16,429	15,439	41,661	1,406	564,634
2	Feb	564,634	16,429	15,439	41,661	1,406	564,634
3	Mar	564,634	16,429	15,439	41,661	1,406	564,634
4	Apr	564,634	16,429	15,439	41,661	1,406	564,634
5	May	564,634	16,429	15,439	41,661	1,406	564,634
6	Jun	564,634	16,429	15,439	41,661	1,406	564,634
7	Jul	564,634	16,429	15,439	41,661	1,406	564,634
8	Aug	564,634	16,429	15,439	41,661	1,406	564,634
9	Sep	564,634	16,429	15,439	41,661	1,406	564,634
10	Oct	564,634	16,429	15,439	41,661	1,406	564,634
11	Nov	564,634	16,429	15,439	41,661	1,406	564,634
12	Dec	564,634	16,429	15,439	41,661	1,406	564,634
13	Jan	564,634	16,429	15,439	41,661	1,406	564,634
14	Feb	564,634	16,429	15,439	41,661	1,406	564,634
15	Mar	564,634	16,429	15,439	41,661	1,406	564,634
16	Apr	564,634	16,429	15,439	41,661	1,406	564,634
17	May	564,634	16,429	15,439	41,661	1,406	564,634
18	Jun	564,634	16,429	15,439	41,661	1,406	564,634
19	Jul	564,634	16,429	15,439	41,661	1,406	564,634
20	Aug	564,634	16,429	15,439	41,661	1,406	564,634
21	Sep	564,634	16,429	15,439	41,661	1,406	564,634
22	Oct	564,634	16,429	15,439	41,661	1,406	564,634
23	Nov	564,634	16,429	15,439	41,661	1,406	564,634
24	Dec	564,634	16,429	15,439	41,661	1,406	564,634
25	Jan	564,634	16,429	15,439	41,661	1,406	564,634
26	Feb	564,634	16,429	15,439	41,661	1,406	564,634
27	Mar	564,634	16,429	15,439	41,661	1,406	564,634
28	Apr	564,634	16,429	15,439	41,661	1,406	564,634
29	May	564,634	16,429	15,439	41,661	1,406	564,634
30	Jun	564,634	16,429	15,439	41,661	1,406	564,634
31	Jul	564,634	16,429	15,439	41,661	1,406	564,634
32	Aug	564,634	16,429	15,439	41,661	1,406	564,634
33	Sep	564,634	16,429	15,439	41,661	1,406	564,634
34	Oct	564,634	16,429	15,439	41,661	1,406	564,634
35	Nov	564,634	16,429	15,439	41,661	1,406	564,634
36	Dec	564,634	16,429	15,439	41,661	1,406	564,634
37	Jan	564,634	16,429	15,439	41,661	1,406	564,634
38	Feb	564,634	16,429	15,439	41,661	1,406	564,634
39	Mar	564,634	16,429	15,439	41,661	1,406	564,634
40	Apr	564,634	16,429	15,439	41,661	1,406	564,634
41	May	564,634	16,429	15,439	41,661	1,406	564,634
42	Jun	564,634	16,429	15,439	41,661	1,406	564,634
43	Jul	564,634	16,429	15,439	41,661	1,406	564,634
44	Aug	564,634	16,429	15,439	41,661	1,406	564,634
45	Sep	564,634	16,429	15,439	41,661	1,406	564,634
46	Oct	564,634	16,429	15,439	41,661	1,406	564,634
47	Nov	564,634	16,429	15,439	41,661	1,406	564,634
48	Dec	564,634	16,429	15,439	41,661	1,406	564,634
49	Jan	564,634	16,429	15,439	41,661	1,406	564,634
50	Feb	564,634	16,429	15,439	41,661	1,406	564,634
51	Mar	564,634	16,429	15,439	41,661	1,406	564,634
52	Apr	564,634	16,429	15,439	41,661	1,406	564,634
53	May	564,634	16,429	15,439	41,661	1,406	564,634
54	Jun	564,634	16,429	15,439	41,661	1,406	564,634
55	Jul	564,634	16,429	15,439	41,661	1,406	564,634
56	Aug	564,634	16,429	15,439	41,661	1,406	564,634
57	Sep	564,634	16,429	15,439	41,661	1,406	564,634
58	Oct	564,634	16,429	15,439	41,661	1,406	564,634
59	Nov	564,634	16,429	15,439	41,661	1,406	564,634
60	Dec	564,634	16,429	15,439	41,661	1,406	564,634
61	Jan	564,634	16,429	15,439	41,661	1,406	564,634
62	Feb	564,634	16,429	15,439	41,661	1,406	564,634
63	Mar	564,634	16,429	15,439	41,661	1,406	564,634
64	Apr	564,634	16,429	15,439	41,661	1,406	564,634
65	May	564,634	16,429	15,439	41,661	1,406	564,634
66	Jun	564,634	16,429	15,439	41,661	1,406	564,634
67	Jul	564,634	16,429	15,439	41,661	1,406	564,634
68	Aug	564,634	16,429	15,439	41,661	1,406	564,634
69	Sep	564,634	16,429	15,439	41,661	1,406	564,634
70	Oct	564,634	16,429	15,439	41,661	1,406	564,634
71	Nov	564,634	16,429	15,439	41,661	1,406	564,634
72	Dec	564,634	16,429	15,439	41,661	1,406	564,634
73	Jan	564,634	16,429	15,439	41,661	1,406	564,634
74	Feb	564,634	16,429	15,439	41,661	1,406	564,634
75	Mar	564,634	16,429	15,439	41,661	1,406	564,634
76	Apr	564,634	16,429	15,439	41,661	1,406	564,634
77	May	564,634	16,429	15,439	41,661	1,406	564,634
78	Jun	564,634	16,429	15,439	41,661	1,406	564,634
79	Jul	564,634	16,429	15,439	41,661	1,406	564,634
80	Aug	564,634	16,429	15,439	41,661	1,406	564,634
81	Sep	564,634	16,429	15,439	41,661	1,406	564,634
82	Oct	564,634	16,429	15,439	41,661	1,406	564,634
83	Nov	564,634	16,429	15,439	41,661	1,406	564,634
84	Dec	564,634	16,429	15,439	41,661	1,406	564,634
85	Jan	564,634	16,429	15,439	41,661	1,406	564,634
86	Feb	564,634	16,429	15,439	41,661	1,406	564,634
87	Mar	564,634	16,429	15,439	41,661	1,406	564,634
88	Apr	564,634	16,429	15,439	41,661	1,406	564,634
89	May	564,634	16,429	15,439	41,661	1,406	564,634
90	Jun	564,634	16,429	15,439	41,661	1,406	564,634
91	Jul	564,634	16,429	15,439	41,661	1,406	564,634
92	Aug	564,634	16,429	15,439	41,661	1,406	564,634
93	Sep	564,634	16,429	15,439	41,661	1,406	564,634
94	Oct	564,634	16,429	15,439	41,661	1,406	564,634
95	Nov	564,634	16,429	15,439	41,661	1,406	564,634
96	Dec	564,634	16,429	15,439	41,661	1,406	564,634
97	Jan	564,634	16,429	15,439	41,661	1,406	564,634
98	Feb	564,634	16,429	15,439	41,661	1,406	564,634
99	Mar	564,634	16,429	15,439	41,661	1,406	564,634
100	Apr	564,634	16,429	15,439	41,661	1,406	564,634

All data shown is actual.

Supporting Schedules:

Backup Schedules:

Schedule 8-26 INTERIM FUEL INVENTORY BY PLANT

FLORIDA PUBLIC SERVICE COMMISSION														EVALUATION:				Type of Data Shown:				9/30/89			
COMPANY: GULF POWER COMPANY														balances in dollars and quantities for each fuel type by month for the test year, and the prior year if the test year is projected. Include Natural Gas even though no inventory is carried.				Historic Test Year Ended				Projected Test Year Ended			
SECRET NO.: 001345-E1														(Give Units in Barrels, Tons, or MCF.)				Prior Year Ended				Witness: R. E. Scarborough			
NAME OF PLANT		Beginning Balance		Receipts		Fuel Issued to Generation		Fuel Issued (Other)		Inventory Adjustments		Ending Balance		Units		\$/Unit		\$/Unit		\$/Unit					
		Units	\$/Unit	Units	\$/Unit	Units	\$/Unit	Units	\$/Unit	Units	\$/Unit	Units	\$/Unit												
Plant Crist																									
122 Lighter Oil (tals)																									
1	Aug 88	136,005	0.498	0	0	25,729	0.498	0	0	0	0	0	0	0	0	0	0	0	0	0					
2	Sep 88	136,236	0.498	47,465	0.498	25,729	0.498	0	0	0	0	0	0	0	0	0	0	0	0	0					
3	Oct 88	136,496	0.498	0	0	25,729	0.498	0	0	0	0	0	0	0	0	0	0	0	0	0					
4	Nov 88	136,756	0.498	0	0	25,729	0.498	0	0	0	0	0	0	0	0	0	0	0	0	0					
5	Dec 88	137,016	0.498	0	0	25,729	0.498	0	0	0	0	0	0	0	0	0	0	0	0	0					
6	Jan 89	137,276	0.498	0	0	25,729	0.498	0	0	0	0	0	0	0	0	0	0	0	0	0					
7	Feb 89	137,536	0.498	0	0	25,729	0.498	0	0	0	0	0	0	0	0	0	0	0	0	0					
8	Mar 89	137,796	0.498	0	0	25,729	0.498	0	0	0	0	0	0	0	0	0	0	0	0	0					
9	Apr 89	138,056	0.498	0	0	25,729	0.498	0	0	0	0	0	0	0	0	0	0	0	0	0					
10	May 89	138,316	0.498	0	0	25,729	0.498	0	0	0	0	0	0	0	0	0	0	0	0	0					
11	Jun 89	138,576	0.498	0	0	25,729	0.498	0	0	0	0	0	0	0	0	0	0	0	0	0					
12	Jul 89	138,836	0.498	0	0	25,729	0.498	0	0	0	0	0	0	0	0	0	0	0	0	0					
13	Aug 89	139,096	0.498	0	0	25,729	0.498	0	0	0	0	0	0	0	0	0	0	0	0	0					
14	Total	1,382,745	165	332,745	165	374,757	164	0	0	0	0	0	0	0	0	0	0	0	0	0					
15	13 Mo. Avg.	108,615	53	25,395	13	28,827	14	0	0	0	0	0	0	0	0	0	0	0	0	0					

All data shown is actual.
Note: All Unit figures are shown in Barrels

Supporting Schedules: Recap Schedules

Schedule B-2b INTERIM FUEL INVENTORY BY PLANT

PLANT: PUBLIC SERVICE COMMISSION
 COMPANY: GULF POWER COMPANY
 SUBJECT NO. 1 091340-01

EXPLANATION:
 balances in dollars and quantities for each fuel type by month for the test year, and the prior year if the test year is projected. Include National Gas even though no inventory is carried.
 (Give units in barrels, tons, or MCF.)

Type of Data Shown:
 Historic Test Year Ended 9/30/89
 Projected Test Year Ended
 Prior Year Ended
 Witness A. E. Scarborough

Line No.	Month	Beginning Balance		Receipts		Fuel Issued to Generation		Fuel Issued (Other)		Inventory Requirements		Ending Balance	
		Units	\$/Unit	Units	\$/Unit	Units	\$/Unit	Units	\$/Unit	Units	\$/Unit	Units	\$/Unit
Plant Basis													
of Lighter Oil (Gals)													
1	Jan 88	75,318	0.48	14,621	0.48	11,219	0.48	0	0.00	0	0.00	102,720	0.48
2	Feb 88	102,720	0.48	2,436	0.48	13,456	0.48	0	0.00	0	0.00	91,690	0.48
3	Mar 88	91,690	0.48	6,598	0.48	24,155	0.48	0	0.00	0	0.00	73,125	0.48
4	Apr 88	73,125	0.48	2,381	0.48	14,131	0.48	0	0.00	0	0.00	61,374	0.48
5	May 88	61,374	0.48	0	0.00	12,437	0.48	0	0.00	0	0.00	48,937	0.48
6	Jun 88	48,937	0.48	24,381	0.48	22,466	0.48	0	0.00	0	0.00	50,852	0.48
7	Jul 88	50,852	0.48	12,411	0.48	25,371	0.48	0	0.00	0	0.00	37,892	0.48
8	Aug 88	37,892	0.48	12,411	0.48	25,371	0.48	0	0.00	0	0.00	24,932	0.48
9	Sep 88	24,932	0.48	12,411	0.48	25,371	0.48	0	0.00	0	0.00	11,972	0.48
10	Oct 88	11,972	0.48	12,411	0.48	25,371	0.48	0	0.00	0	0.00	0	0.00
11	Nov 88	0	0.00	12,411	0.48	25,371	0.48	0	0.00	0	0.00	0	0.00
12	Dec 88	0	0.00	12,411	0.48	25,371	0.48	0	0.00	0	0.00	0	0.00
13	Jan 89	0	0.00	12,411	0.48	25,371	0.48	0	0.00	0	0.00	0	0.00
14	Total	387,688	0.48	153	0.00	387,688	0.48	0	0.00	0	0.00	387,688	0.48
15	13 Mo. Avg.	45,313	0.363	23,882	0.363	25,378	0.363	0	0.00	0	0.00	45,313	0.363

All data shown is actual.
 Note: All units figures shown in Gallons

Supporting Schedules: Recap Schedules

[illegible]

**All data shown is actual.
Note: All units figures shown in billions**

100

Schedule 8-2b INTERIM FUEL INVENTORY BY PLANT

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: GULF POWER COMPANY
 REPORT NO.: 871314-11
 Type of Data Shown:
 Historic Test Year Ended 9/30/99
 Projected Test Year Ended
 Prior Year Ended
 Witness: R. E. Scarborough

Line No.	Plant Name	Beginning Balance			Receipts			Fuel Issued to Generation			Fuel Issued (Other)			Inventory Adjustments			Ending Balance		
		Units	\$/Unit	Units	Units	\$/Unit	Units	Units	\$/Unit	Units	Units	\$/Unit	Units	Units	\$/Unit	Units	Units	\$/Unit	Units
14	Total	13,205	6	0.397	2,493	1	0.397	0	0	0	0	0	0	0	0	0	0	0	0
15	13 No. Rep.	13,205	6	0.397	2,493	1	0.397	0	0	0	0	0	0	0	0	0	0	0	0

All data shown is actual.
 Note: All Unit figures shown in Billions

Supporting Schedules: Recap Schedules

Schedule 6-7a INTERIM FUEL INVENTORY BY PLANT

PLANT FUEL INVENTORY COMPOSITION		LUMBERING		Type of Fuel Source		9/30/09	
COMPANY: GULF POWER COMPANY		balances in dollars and quantities for each fuel type by month for the last year, and the prior year if the last year is projected.		Historic Fuel Year Ended		Projected Fuel Year Ended	
SHEET NO.: 09130-11		Fuel is projected. Section Natural Gas even though no primary is carried.		Prior Year Ended		9/30/09	
		(Give Units in Barrels, Tons, or MCF.)		Witness: R. E. Scarbroop			

GROSS BY PLANT		Beginning Balance		Receipts		Fuel Issued to Generation		Fuel Issued (Other)		Inventory Adjustments		Ending Balance	
Line No.	Month	Units	\$/Unit	Units	\$/Unit	Units	\$/Unit	Units	\$/Unit	Units	\$/Unit	Units	\$/Unit
Plant Smith													
02 (Lipitor 011 Gals)													
1	Jan	12,453	0.453	74,882	0.453	753	0.453	0	0.453	0	0.453	102,579	0.453
2	Feb	102,579	0.453	111,644	0.453	25,277	0.453	0	0.453	0	0.453	187,452	0.453
3	Mar	187,452	0.453	46,253	0.453	43,888	0.453	0	0.453	0	0.453	279,767	0.453
4	Apr	279,767	0.453	32,157	0.453	31,635	0.453	0	0.453	0	0.453	348,874	0.453
5	May	348,874	0.453	22,521	0.453	16,332	0.453	0	0.453	0	0.453	375,710	0.453
6	Jun	375,710	0.453	5,515	0.453	1,272	0.453	0	0.453	0	0.453	374,133	0.453
7	Jul	374,133	0.453	0	0.453	377	0.453	0	0.453	0	0.453	374,133	0.453
8	Aug	374,133	0.453	0	0.453	25,488	0.453	0	0.453	0	0.453	41,774	0.453
9	Sep	41,774	0.453	4,827	0.453	31,283	0.453	0	0.453	0	0.453	46,121	0.453
10	Oct	46,121	0.453	28,811	0.453	31,283	0.453	0	0.453	0	0.453	46,121	0.453
11	Nov	46,121	0.453	28,811	0.453	27,045	0.453	0	0.453	0	0.453	46,121	0.453
12	Dec	46,121	0.453	16	0.453	27,045	0.453	0	0.453	0	0.453	46,121	0.453
13	Total	153	0.453	(134)	0.453	27,045	0.453	0	0.453	0	0.453	153	0.453
14	Total			271,045	0.453	271,045	0.453	0	0.453	0	0.453	153	0.453
15	13 Mo. Avg.	103,555	0.453	20,859	0.453	30,009	0.453	0	0.453	0	0.453	94,406	0.453

All data shown is actual.
Note: All Unit figures shown in Gallons

Supporting Documents

Schedule

6-29

INTERIM P&L, INVENTORY BY PLANT

Page 11 of 12

PLANT PUBLIC SERVICE CORPORATION
 COMPANY: GULF POWER COMPANY
 PROJECT NO.: 01330-21

EXPLANATION: Provide consolidated year account balances in dollars and quantities for each fuel type by month for the test year, and the prior year if the test year is projected. Include Natural Gas even though no inventory is carried.
 Give Units in Barrels, Tons, or MCF.

Type of Data Shown
 Historic Test Year Ended
 Projected Test Year Ended
 Prior Year Ended
 Unknown: A, E, S, Unknown

9/30/09

Line	Beginning Inventory		Receipts		Net Issued to Generation		Net Issued (Other)		Inventory Adjustments		Ending Balance		
Units	(\$/Unit)	Units	(\$/Unit)	Units	(\$/Unit)	Units	(\$/Unit)	Units	(\$/Unit)	Units	(\$/Unit)	Units	(\$/Unit)
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Plant Swits

Combustion Turbine Oil (dolls)

1	Jan	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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All dollar data is actual.
 Note: All Unit figures shown in dollars

Supporting Information

Recap 05/06/09/01

Schedule C-3b INTERIM FUEL INVENTORY BY PLANT

FLORIDA PUBLIC SERVICE CORPORATION
 COMPANY: GULF POWER COMPANY
 SCHEDULE NO.: 091345-41

EXPLANATION:
 balances in dollars and quantities for each fuel type by month for the test year, and the prior year if the test year is projected. Include Natural Gas even though no inventory is carried.
 (Give units in Barrels, Tons, or MCF.)

Type of Data Source:
 Historic Test Year Ended 9/30/89
 Projected Test Year Ended
 Prior Year Ended
 Witness: R. E. Scarborough

LINE NO.	MONTH	Beginning Balance		Receipts		Fuel Issued To Generation		Fuel Issued (Other)		Inventory Adjustments		Ending Balance	
		Units	\$/Unit	Units	\$/Unit	Units	\$/Unit	Units	\$/Unit	Units	\$/Unit	Units	\$/Unit
Plant Crist													
1	Jan 89	78,133	13.683	0	0.000	0	0.000	0	0.000	0	0.000	78,133	13.683
2	Feb 89	78,133	13.683	0	0.000	0	0.000	0	0.000	0	0.000	78,133	13.683
3	Mar 89	78,133	13.683	0	0.000	0	0.000	0	0.000	0	0.000	78,133	13.683
4	Apr 89	78,133	13.683	0	0.000	0	0.000	0	0.000	0	0.000	78,133	13.683
5	May 89	78,133	13.683	0	0.000	0	0.000	0	0.000	0	0.000	78,133	13.683
6	Jun 89	78,133	13.683	0	0.000	0	0.000	0	0.000	0	0.000	78,133	13.683
7	Jul 89	78,133	13.683	0	0.000	0	0.000	0	0.000	0	0.000	78,133	13.683
8	Aug 89	78,133	13.683	0	0.000	0	0.000	0	0.000	0	0.000	78,133	13.683
9	Sep 89	78,133	13.683	0	0.000	0	0.000	0	0.000	0	0.000	78,133	13.683
10	Oct 89	78,133	13.683	0	0.000	0	0.000	0	0.000	0	0.000	78,133	13.683
11	Nov 89	78,133	13.683	0	0.000	0	0.000	0	0.000	0	0.000	78,133	13.683
12	Dec 89	78,133	13.683	0	0.000	0	0.000	0	0.000	0	0.000	78,133	13.683
13	Jan 90	78,133	13.683	0	0.000	0	0.000	0	0.000	0	0.000	78,133	13.683
14	Total	78,133	13.683	0	0.000	0	0.000	0	0.000	0	0.000	78,133	13.683
15	13 Mo. Avg.	78,133	13.683	0	0.000	1	0.000	0	0.000	0	0.000	78,074	13.683

All data shown is actual.
 Note: All Unit figures shown in Barrels

Supporting Schedules: Map Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO: 891345-EI

EXPLANATION: Provide net generation capacity factors by plant as a percent of installed capability by month for 13 months for the test year, and the prior year if the test year is projected.

Type of Data Shown:
Historic Test Year Ended 09/30/89
Projected Test Year Ended
Prior Year Ended
Witness: C. R. Lee

Line No.	Month	Plant: CRIST
1	Period	CRIST 1 CRIST 2 CRIST 3 CRIST 4 CRIST 5 CRIST 6 CRIST 7 CRIST 8 CRIST 9 CRIST 10 CRIST 11 CRIST 12 CRIST 13 CRIST 14 CRIST 15 CRIST 16 CRIST 17 CRIST 18 CRIST 19 CRIST 20 CRIST 21 CRIST 22 CRIST 23 CRIST 24 CRIST 25 CRIST 26 CRIST 27 CRIST 28 CRIST 29 CRIST 30 CRIST 31 CRIST 32 CRIST 33 CRIST 34 CRIST 35 CRIST 36 CRIST 37 CRIST 38 CRIST 39 CRIST 40 CRIST 41 CRIST 42 CRIST 43 CRIST 44 CRIST 45 CRIST 46 CRIST 47 CRIST 48 CRIST 49 CRIST 50 CRIST 51 CRIST 52 CRIST 53 CRIST 54 CRIST 55 CRIST 56 CRIST 57 CRIST 58 CRIST 59 CRIST 60 CRIST 61 CRIST 62 CRIST 63 CRIST 64 CRIST 65 CRIST 66 CRIST 67 CRIST 68 CRIST 69 CRIST 70 CRIST 71 CRIST 72 CRIST 73 CRIST 74 CRIST 75 CRIST 76 CRIST 77 CRIST 78 CRIST 79 CRIST 80 CRIST 81 CRIST 82 CRIST 83 CRIST 84 CRIST 85 CRIST 86 CRIST 87 CRIST 88 CRIST 89 CRIST 90 CRIST 91 CRIST 92 CRIST 93 CRIST 94 CRIST 95 CRIST 96 CRIST 97 CRIST 98 CRIST 99 CRIST 100
2	1988 OCTOBER	0.0
3	1988 NOVEMBER	0.0
4	1988 DECEMBER	0.0
5	1989 JANUARY	0.0
6	1989 FEBRUARY	0.0
7	1989 MARCH	0.0
8	1989 APRIL	0.0
9	1989 MAY	0.0
10	1989 JUNE	7.6
11	1989 JULY	4.3
12	1989 AUGUST	0.0
13	1989 SEPTEMBER	0.0

Supporting Schedules:

Recap Schedules:

INTERIM CAPACITY FACTORS

Schedule 8-10

Type of Data Shown:
Historic Test Year Ended 09/30/09
Projected Test Year Ended
Prior Year Ended
Witness: C. R. Lee

EXPLANATION: Provide net generation capacity factors by plant as a percent of installed capability by month for 13 months for the test year, and the prior year if the test year is projected.

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO: 091345-EI

Line No. Month Plant: SCSOL2

Line No.	Month	Plant: SCSOL2
1	Period	SCSOL2 1 SCSOL2 2
2	1908 OCTOBER	90.3 84.6
3	1908 NOVEMBER	65.4 93.7
4	1908 DECEMBER	90.6 93.6
5	1909 JANUARY	89.4 86.8
6	1909 FEBRUARY	89.4 87.2
7	1909 MARCH	89.4 86.3
8	1909 APRIL	85.5 61.4
9	1909 MAY	88.3 88.8
10	1909 JUNE	82.4 78.9
11	1909 JULY	80.5 77.1
12	1909 AUGUST	81.7 80.4
13	1909 SEPTEMBER	80.5 84.6

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO: 891345-EI

EXPLANATION: Provide net generation capacity factors by plant as a percent of installed capability by month for 13 months for the test year, and the prior year if the test year is projected.

Type of Data Shown:
Historic Test Year Ended 09/30/09
Projected Test Year Ended
Prior Year Ended
Witness: C. B. Lee

Line No.	Month	Plant: SMITH		
		SMITH 1	SMITH 2	SMITH A
1	Partial			
2	1908 OCTOBER	62.0	0.0	0.0
3	1908 NOVEMBER	77.8	17.1	0.2
4	1908 DECEMBER	55.7	37.0	2.0
5	1909 JANUARY	33.9	56.7	0.0
6	1909 FEBRUARY	36.2	16.9	0.0
7	1909 MARCH	0.0	80.1	0.6
8	1909 APRIL	4.3	84.2	0.0
9	1909 MAY	67.8	52.1	0.0
10	1909 JUNE	67.9	61.3	2.0
11	1909 JULY	73.5	58.8	1.3
12	1909 AUGUST	58.6	71.8	0.2
13	1909 SEPTEMBER	73.2	65.1	0.0

Supporting Schedules:

Recap Schedules:

INTERIM CAPACITY FACTORS

Schedule 6-10

Type of Data Shown:
Historic Test Year Ended 09/30/89
Projected Test Year Ended
Prior Year Ended
Witness: C. R. Lee

EXPLANATION: Provide net generation capacity factors by plant as a percent of installed capability by month for 13 months for the test year, and the prior year if the test year is projected.

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO: 891345-EI

Line No.	Month	Plant: DANIEL & SCHERER	
1	Period	DANIEL 1	SCHERER
2	1988 OCTOBER	20.2	19.1
3	1988 NOVEMBER	52.2	10.2
4	1988 DECEMBER	45.8	9.6
5	1989 JANUARY	16.6	0.0
6	1989 FEBRUARY	9.0	3.0
7	1989 MARCH	15.3	0.0
8	1989 APRIL	32.9	11.3
9	1989 MAY	32.7	22.7
10	1989 JUNE	60.2	32.8
11	1989 JULY	61.9	21.7
12	1989 AUGUST	68.4	32.9
13	1989 SEPTEMBER	52.1	29.8

Supporting Schedules:

Recap Schedules:

FLUORIN PUBLIC SERVICE COMMISSION	EXPLANATION: Provide fuel purchases and balances for accounts payable for each fuel type for the test year, and the prior year if the test year is projected include transportation of fuel separately if it is billed separately.	Type of Data Shown: Historic Test Year Ended Projected Test Year Ended Prior Year Ended Witness: A. E. Scarbrough	9/30/89
COMPANY: GULF POWER COMPANY	(1) Exclude transportation if billed separately		
DOCKET NO.: 891245-E1			

Fuel Type	Month	(1) Fuel Purchases (1000)	Quantity Purchased	g/unit	(2) Transportation Costs (1000)	(1) + (2) Total Fuel + Transp. (1000)	Accounts (1) Payable Fuel (1000)	Accounts (2) Payable Transp. (1000)	Total (See Note) Accounts Payable (1000)
All Plants Coal (Tons)	Sep 88	11,575	383,667	38.153	1,476	15,071	0	0	15,082
	Oct 88	12,978	387,973	35.269	2,563	15,541	0	0	7,722
	Nov 88	18,937	355,983	32.568	2,257	13,234	0	0	8,228
	Dec 88	8,674	322,137	33.899	2,732	11,406	0	0	7,316
	Jan 89	9,854	281,398	32.176	1,772	10,626	0	0	7,322
	Feb 89	6,465	164,838	39.414	2,158	8,623	0	0	11,891
	Mar 89	14,668	427,266	34.795	2,687	17,475	0	0	11,716
	Apr 89	9,366	394,099	34.947	3,123	12,489	0	0	10,652
	May 89	11,782	354,417	35.156	2,661	14,453	0	0	11,532
	Jun 89	12,888	341,947	35.356	4,012	16,902	0	0	12,384
	Jul 89	9,879	253,366	35.121	2,389	11,548	0	0	9,327
	Aug 89	9,673	233,198	32.639	2,226	9,837	0	0	7,732
	Sep 89	8,468	228,284	37.699	2,992	11,452	0	0	10,543
13 Month Total		132,929	3,885,881		35,128	168,057			
13 Month Average		10,225	298,831	35.657	2,702	12,927	0	0	10,014

All data shown is actual.
Note : Accounts Payable is not identifiable by fuel and transportation.

Supporting Schedules:

INTERIM ACCOUNTS PAYABLE -- FUEL

Schedule 6-11

FLUORIN PUBLIC SERVICE COMMISSION
COMPANY: GULF POWER COMPANY
BOOKET NO.: 091345-EI

EXPLANATION: Provide fuel purchases and balances for accounts payable for each fuel type for the test year, and the prior year if the test year is projected. Include transportation of fuel separately if it is billed separately.

Type of Data Shown:
 Historic Test Year Ended
 Projected Test Year Ended
 Prior Year Ended

Witness: A. E. Scarborough

Fuel Type	Month	Fuel Purchases (0000)	Quantity Purchased	\$/Unit	Transportation Costs (0000)	(1) + (2)		Accounts (1) Payable Fuel (0000)	Accounts (2) Payable Transp. (0000)	Total Accounts Payable (0000)
						Fuel	Total Fuel + Transp.			
All Plants 62 Lighter Oil (Basis)	Sep 00	40	90,039	0.499	0		40	0	0	0
	Oct 00	46	94,672	0.486	0		46	0	0	0
	Nov 00	55	110,344	0.473	0		55	0	0	0
	Dec 00	44	115,076	0.387	0		44	0	0	0
	Jan 01	90	162,093	0.555	0		90	0	0	0
	Feb 01	37	64,731	0.572	0		37	0	0	0
	Mar 01	74	120,551	0.558	0		74	0	0	0
	Apr 01	33	55,402	0.553	0		33	0	0	0
	May 01	60	123,652	0.517	0		60	0	0	0
	Jun 01	72	114,577	0.503	0		72	0	0	0
	Jul 01	212	421,464	0.572	0		212	0	0	0
	Aug 01	61	105,093	0.495	0		61	0	0	0
	Sep 01	4	0,002				4			
12 Month Total		845	1,621,676		0		845			
12 Month Average		65	128,744	0.521	0		65			

All data shown is actual.

Supporting Schedules:

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: GULF POWER COMPANY
 ACCOUNT NO.: 001340-EI
 EXPLANATION: For each of the accumulated deferred income tax accounts (lines 199, 201, 202, 203) provide (1) annual balances beginning with the test year in the last rate case and ending with the interim test year, and (2) 13 month average balance for the interim test year.
 Type of Data Shown:
 Historic Test Year Ended 9/30/89
 Projected Test Year Ended
 Prior Year Ended
 Witness: A. E. Scarborough

Line No.	Period	(A) Act 199	(B) Act 201	(C) Act 202	(D) Act 203	(E) Net Deferred Income Taxes
1.	Prior Year 1984	67,767	62,199	612,658	65,162	612,632
2.	Prior Year 1985	612,762	65,281	612,974	69,394	6134,987
4.						
5.	Prior Year 1986	616,376	67,225	6146,442	646,468	6178,778
6.						
7.	Prior Year 1987	618,528	66,974	6158,646	639,992	6188,478
8.						
9.	Prior Year 1988	615,670	616,446	6168,263	637,333	6388,294
10.						
11.						
12.						
13.	Interim Test Year:					
14.	September, 1988	15,668	18,891	164,631	38,344	197,658
15.	October, 1988	15,642	18,215	165,244	37,649	197,466
16.	November, 1988	15,851	18,324	166,837	38,272	198,582
17.	December, 1988	15,678	18,448	168,283	37,333	200,394
18.	January, 1989	15,678	18,448	168,995	36,677	200,243
19.	February, 1989	16,572	18,447	169,708	36,338	199,921
20.	March, 1989	17,329	18,447	170,429	35,956	199,585
21.	April, 1989	17,493	18,446	171,133	35,464	199,559
22.	May, 1989	17,466	18,445	171,845	35,879	199,963
23.	June, 1989	16,135	18,445	172,558	34,845	201,712
24.	July, 1989	16,067	18,444	172,995	34,895	202,267
25.	August, 1989	15,922	18,443	173,629	35,833	203,173
26.	September, 1989	16,141	18,443	174,297	35,527	204,126
27.	Total Test Year	211,724	135,086	2,218,576	471,622	2,665,568

FLORIDA PUBLIC SERVICE CORPORATION
COMPANY: GULF POWER COMPANY
REQUEST NO.: 891345-01

EXPLANATION: For each of the accumulated deferred income tax accounts (lvs. 199, 281, 282, 283) provide (1) annual balances beginning with the test year in the last rate case and ending with the interim test year, and (2) 13 month average balance for the interim test year.

Type of Data Shown:
 Historic Test Year Ended 9/30/89
 Projected Test Year Ended
 Prior Year Ended
 Witness: A. E. Scarborough

Line No.	Period	(A) Acct 199	(B) Acct 281	(C) Acct 282	(D) Acct 283	(E) Not Deferred Income Taxes
28. Thirteen Month Average:						
29. Company Total		16,286	18,391	178,044	35,279	288,427
30. Jurisdictional Factor		0.012558	0.012558	0.012558	0.012558	0.012558
31. Jurisdictional Amount		13,829	6,440	138,119	29,469	162,798
32.						
33.						
34. Non-Juris. Amount		3,657	1,951	31,925	6,811	37,629
35.						

FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION:	Provide a statement of changes in accounting policy since the last rate case. Explain any changes in accounting procedures that affect the interim rate base or the interim net operating income.	Type of Data Shown:
COMPANY: GULF POWER COMPANY			☐ Historical Test Year Ended 9/30/89 ☐ Projected Test Year Ended 1/1/90 ☐ Prior Year Ended 1/1/90
DOCKET NO.: 891345-EI			Witness: A. E. Scarborough

DEPRECIATION

Effective January 1, 1984, the Company changed the depreciation assumption from whole life to remaining life methodology. Per Florida Public Service Commission (FPSC) Rule number 25-6.0142, the Company changed depreciable life categories of the required plant items from depreciable life to fixed recovery effective January 1, 1984.

ACCOUNTING FOR INTERCHANGE SALES

Effective January 1, 1985, the Company began reporting scheduled interchange sales of energy to other electric utilities as revenue instead of as a reduction to fuel and purchased power expenses to comply with FPSC reporting requirements.

PENSION COSTS

On January 1, 1987, the Company implemented FRSB Statement No. 87 on accounting for pensions costs which required the use of the "projected unit credit" actuarial method for financial reporting purposes.

POST-RETIREMENT MEDICAL/LIFE BENEFITS

Prior to 1987, the costs of health care and life insurance benefits for retired employees were recognized as payments were made. In 1987, to reflect the full costs of each benefit, the Company began recognizing these benefit costs on an accrual basis using the "appropriate cost" actuarial method.

MEDICAL INSURANCE RESERVE - ACTIVE EMPLOYEES

Beginning 1987, the Company established a reserve and began accruing for Medical Insurance benefits for active employees. The accrual is calculated based on the number of employees in each benefit class and assumes a 70/30 split between the company paid and employee paid portions.

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS

Effective September 1989, Gulf changed the method of accruing for bad debts. The change was from a three (3) year average percentage of charge-offs to revenue to an aging of accounts receivable method.

Schedule 6-14 09 Jurisdictional Factors

ADJUSTED NET OPERATING INCOME - INTERIOR RATE RELIEF

Page 1 of 1

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule of proposed and commission adjustments to net operating income per books for the test year.

COMPANY: GULF POWER COMPANY

Type of Rate System:
Historic Test Year Ended 9/30/64
Projected Test Year Ended
Prior Year Ended
Witness: R. J. McMillan
R. E. Scarborough

SECRET NO.: 091345-01

(Thousands)

Adjusted Jurisdictional Net Operating Income Calculation for the Twelve Months Ended 9/30/69

12 month average 1969 jurisdictional factors

Line No.	Description	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
		Total Company per Books	Non-Electric Utility	Electric Utility (B - D)	Conversion Adjustments (Sch. 6-16)	Utility Adjusted per Commission (E + D)	Company Adjustments (Sch. 6-17)	Adjusted Utility (E + F)	Unit Power Sales Net Operating Income	Total Adjusted Utility (IS - H)	Jurisdictional Separation Factor (I x J)	Jurisdictional Amount (I x J)
Operating Revenues												
1	Sales of Electricity	481,188		481,181	1195,478	265,793		265,793	41,241	244,462	0.8726240	217,625
2	Other Operating Revenues	11,167		11,167	15,063	4,162		4,162		4,162	0.9031170	5,877
3	Total Operating Revenues	492,348	0	492,348	1210,543	271,805	0	271,805	41,241	250,564	0.9718076	243,500
Operating Expenses												
4	Operation - Fuel	178,407		178,407	1178,407	0		0	0	0	0	0
5	Interchange	9,449		9,449	413,107	14,833		14,833	0	14,833	0.9037866	13,497
6	Other Operation & Maintenance	128,016		128,016	12,977	117,083	3,813	120,896	7,124	113,772	0.9797326	111,323
7	Depreciation & Amortization	56,829		56,829	151	56,829		56,829	6,371	44,253	0.9749080	43,213
8	Amortization of Investment Credit	12,142		12,142	12,142	12,142		12,142	1,341	11,781	0.9716521	11,341
9	Taxes Other Than Income Taxes	28,979		28,979	17,943	21,036		21,036	2,725	18,311	0.9793153	18,426
10	Income Taxes	24,161		24,161	372	24,533	11,433	23,400	5,836	17,262	0.9328492	16,103
11	Investment Tax Credit	0		0		0		0	0	0		0
12	Total Operating Expenses	499,313	0	499,313	1202,012	297,301	2,378	299,679	71,425	188,254		183,417
13	Net Operating Income	83,035	0	83,035	1,409	84,504	12,388	82,126	19,816	62,310		60,083

Supporting Schedules: 6-15, 6-16, 6-17, 6-18

Rec'd Schedules: 6-7

Schedule 6-15 09 Jurisdictional Factors INTERIM JURISDICTIONAL NET OPERATING INCOME ADJUSTMENTS - INTERIM RATE RELIEF

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 091345-EI

Type of Rate Shown:

Historic Test Year Ended 9/30/09

Projected Test Year Ended
Prior Year EndedWitness: R. J. McMillan
A. E. Scarborough

EXPLANATION: Provide a schedule of proposed adjustments to NOI (from Schedule 6-16) jurisdictional components, and the revenue requirement effect on each and total. Indicate which adjustments were made in the company's last full revenue requirements case.

(Thousands)

Jurisdictional Adjustments for the Twelve Months Ended 9/30/09
12 month average 1999 jurisdictional factors

Line No.	Adjustment	Reason for Adjustment or Omission (Provide Supporting Schedules)	(1) Total Adjustment	(2) Jurisdictional Factor	(3) Jurisdictional Increase/(Decrease) Adjustment in Rev. Requirement	(4)
Commission Adjustments:						
1	Franchise Fee Revenues	To remove franchise revenues and expenses from NOI for ratebasing purposes.	(5,223)	1.0000000	(5,223)	5,310
2	Franchise Fee Expenses	To remove franchise revenues and expenses from NOI for ratebasing purposes.	5,143	1.0000000	5,143	(5,234)
3	Fuel Revenues	To remove all fuel-related revenues and expenses from NOI for ratebasing purposes.	(193,353)	Direct	(186,266)	169,207
4	Fuel Expense	To remove all fuel-related revenues and expenses from NOI for ratebasing purposes.	176,117	0.8575143	151,023	(153,495)
5	Fuel Portion of Interchange Energy	To remove all fuel-related revenues and expenses from NOI for ratebasing purposes.	13,102	0.8575143	11,235	(11,433)
6	ECOR Revenues	To remove all ECOR revenues and expenses from NOI for ratebasing purposes.	(2,438)	1.0000000	(2,438)	2,402
7	Under Recovery of Retail Fuel Clause Revenues in other Operating Revenues	To remove all fuel-related revenues and expenses from NOI for ratebasing purposes.	(42)	1.0000000	(42)	42
8	Under Recovery of ECOR Revenues in Other Operating Revenues	To remove all ECOR-related revenues and expenses from NOI for ratebasing purposes.	202	1.0000000	202	(206)
9	Over Recovery of Retail Fuel Clause Expense	To remove all fuel-related revenues and expenses from NOI for ratebasing purposes.	2,790	1.0000000	2,790	(2,330)

Supporting Schedules: 6-10, 6-37

Recap Schedules: 6-14

SCHEDULE 6-15 89 Jurisdictional Factors INTERIM JURISDICTIONAL NET OPERATING INCOME ADJUSTMENTS - INTERIM RATE RELIEF

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

BUCKET NO.: 891345-E1

Type of Data Shown:

Historic Test Year Ended 9/30/89

Projected Test Year Ended

Prior Year Ended

Witness: R. J. McMillan

A. E. Scarbrough

EXPLANATION: Provide a schedule of proposed adjustments to NOI from Schedule 6-14) jurisdictional components, and the revenue requirement effect on each and total. Indicate which adjustments were made in the company's last full revenue requirements case.

(thousands)

Jurisdictional Adjustments for the Twelve Months Ended 9/30/89

13 month average 1989 jurisdictional factors

Line No.	Adjustment	Reason for Adjustment or Omission (Provide Supporting Schedules)	(11) Total Adjustment	(12) Jurisdictional Factor	(13) Jurisdictional Increase/Decrease	(14) Adjustment in Rev. Requirement
10	EECR Expenses in O&M Expense	To remove all EECR revenues and expenses from NOI for rate-making purposes.	1,874	1.0000000	1,874	(11,907)
11	EECR Expenses in Other Tax Expense	To remove all EECR revenues and expenses from NOI for rate-making purposes.	78	1.0000000	78	(80)
12	Industry Association Dues	To remove Industry Association dues related to Chamber of Commerce and lobbying activities to comply with Commission guidelines.	59	0.9799878	58	(59)
13	Area & Economic Development	To remove expenses defined as image building and promotional by the Commission in Order No. 6463.	824	1.0000000	824	(839)
14	National Advertising	To remove expenses defined as image building and promotional by the Commission in Order No. 6463.	170	0.9799878	167	(170)
15	Taxes Other Than Income Taxes	To reflect the effects of the Franchise Fee Revenue, Fuel Revenue and EECR Revenue adjustments on Taxes Other Than Income Taxes.	2,772	1.0000000	2,772	(2,771)
16	Leisure Lakes Depreciation expense	To remove expenses associated with Leisure Lakes.	5	0.9920261	5	(3)
17	Retail Base Rate Revenue Refund	To remove the refund of base rate revenues related to prior years.	313	1.0000000	313	(318)

Schedule B-15 INTERIM JURISDICTIONAL NET OPERATING INCOME ADJUSTMENTS - INTERIM RATE RELIEF

BY Jurisdictional Factors

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 891345-E1

EXPLANATION: Provide a schedule of proposed adjustments to NOI (from Schedule B-14) jurisdictional components, and the revenue requirement effect on each and total. Indicate which adjustments were made in the company's last full revenue requirements case.

Type of Data Shown:
Historic Test Year Ended 9/30/89
Projected Test Year Ended
Prior Year Ended
Witness: R. J. McMillan
A. E. Scarbrough

(thousands)

Jurisdictional Adjustments for the Twelve Months Ended 9/30/89
12 month average 1989 jurisdictional factors

Line No.	Adjustment	Reason for Adjustment or Omission (Provide Supporting Schedules)	(1) Total Adjustment	(2) Jurisdictional Factor	(3) Jurisdictional Adjustment in Rev. Requirement	(4) Jurisdictional Increase/Decrease Adjustment in Rev. Requirement
18	Income Taxes - Adjustments	To reflect the tax effect of all Commission Adjustments.	(653)		(739)	-
19	Income Taxes - Interest Synchronization	To reflect the tax effect of Interest Synchronization	321		999	(814)
20	Total Commission Adjustments		1,469		1,723	12,012
Company Proposed Adjustments:						
21	Accounting Change-Uncollectible exp.	To remove the effect of adjustments to customer acts exp.	(640)	0.9993721	(640)	651
22	Peabody Equity Return	To remove amounts related to the equity return on the Peabody Coal Buyout which is recovered through the fuel clause.	(5,407)	0.9408126	(5,238)	5,331
23	Marketing Support Activities	To remove expenses defined as lease building or promotional by the Commission in Order No. 6463	82	1.0000000	82	(83)
24	Investigation Expense	To remove expenses that are associated with the investigations.	594	0.9797900	582	(592)

Supporting Schedules: B-18, B-37

Recap Schedules: 6-14

INTERIM JURISDICTIONAL NET OPERATING INCOME ADJUSTMENTS - INTERIM RATE RELIEF

Schedule 6-15 09 Jurisdictional Factors

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 091345-E1

EXPLANATION: Provide a schedule of proposed adjustments to NOI (from Schedule 6-10) jurisdictional components, and the revenue requirement effect on each and total. Indicate which adjustments were made in the company's last full revenue requirements case.

Type of Data Shown:
Historic Test Year Ended 9/30/09
Projected Test Year Ended
Prior Year Ended

Witness: R. J. McMillan
A. E. Scarborough

(Thousands)

Jurisdictional Adjustments for the Twelve Months Ended 9/30/09
13 month average 1999 Jurisdictional factors

Line No.	Adjustment	Reason for Adjustment or Omission (Provide Supporting Schedules)	(1) Total Adjustment	(2) Jurisdictional Factor	(3) Jurisdictional Adjustment in Rev. Requirement	(4) Increase/Decrease in Rev. Requirement
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25 Employee Layoff To remove expenses that are associated with the Employee Layoff. 186 0.9003320 182 (184)

26 Cancelled Rate Case To remove expenses that are associated with the case from M&S Expense. 1,026 1.0000000 1,026 (1,044)

27 SCS Building Cancellation To remove expenses that are associated with the SCS Building Cancellation from M&S Expense. 346 0.9003320 339 (344)

28 Income Taxes - Adjustments To reflect the tax effect of all Commission Adjustments. 1,435 1,380

29 Total Company Proposed Adjustments (2,376) (2,287) 3,733

Schedule B-16 (B) Jurisdictional Factors INTERIOR COMMISSION NET OPERATING INCOME ADJUSTMENTS

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

003257 MD. (01/13/02)-21

EXPLANATION: List all proposed and commission adjustments to net operating income for the test year and the prior year if the test year is projected.

Type of Rate Shown:
Historic Test Year Ended 9/30/99
Projected Test Year Ended
Prior Year Ended
Witness: D. J. McMillan
B. E. Scarborough

(Thousands)

Line No.	Description	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
		Fuel Revenues	Fuel Rev. Frm. Fee Rev.	Fuel exp. Fuel over rec.	Fuel Int.	Cons. exp. Area dev. Industry apps. dues	Leases	Cons. Rev. Fuel Rev. Frm. fee	Cons. Exp. Frm. Rev.	Income Taxes
Operating Revenues										
1	Sales of Electricity	1175,479	0	0	0	0	0	0	0	0
2	Other Operating Revenues	0	15,653	0	0	0	0	0	0	0
3	Total Operating Revenues	1175,479	15,653	0	0	0	0	0	0	0
Operating Expenses										
4	Operation - Fuel	0	0	1175,407	0	0	0	0	0	0
5	Interchange	0	0	0	113,102	0	0	0	0	0
6	Other Operation & Maintenance	0	0	0	0	12,927	0	0	0	0
7	Depreciation & Amortization	0	0	0	0	0	13	0	0	0
8	Amortization of Investment Credit	0	0	0	0	0	0	0	0	0
9	Taxes Other Than Income Taxes	0	0	0	0	0	0	11,633	0	0
10	Income Taxes	0	0	0	0	0	0	17,700	0	372
11	Investment Tax Credit	0	0	0	0	0	0	0	0	0
12	Total Operating Expenses	0	0	1175,407	113,102	12,927	13	17,700	11,633	372
13	Net Operating Income	1175,479	15,653	179,407	13,102	2,927	5	7,700	143	1,404

Supporting Schedules

Recap Schedules B-14

Schedule B-17 OF Jurisdictional Factors INTERIOR COMPANY NET OPERATING INCOME ADJUSTMENTS

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO. 1001343-11

EXPLANATION: List all proposed and Company adjustments to net operating income for the test year and the prior year if the test year is projected.

Type of Data Shown:
Historic Test Year Ended 9/30/89
Projected Test Year Ended
Prior Year Ended
Witnesses: B. J. McMillan
A. E. Scarborough

(Thousands)

Line No.	Description	(10) Accounting charge Deductible Expense	(11) Prebably Equity Return	(12) Marketing Support Activities	(13) Investigation	(14) Employee Turnover	(15) Cancelled Sales Earn	(16) Cancelled SEC Building	(17) Income Taxes	(18) Total
Operating Revenues										
1	Sales of Electricity	0	0	0	0	0	0	0	0	0
2	Other Operating Revenues	0	0	0	0	0	0	0	0	0
3	Total Operating Revenues	0	0	0	0	0	0	0	0	0
Operating Expenses										
4	Operation - Fuel	0	0	0	0	0	0	0	0	0
5	Interchange	0	0	0	0	0	0	0	0	0
6	Other Operation & Maintenance	440	5,407	0	0	1186	11,026	1366	0	2,813
7	Depreciation & Amortization	0	0	0	0	0	0	0	0	0
8	Amortization of Investment Credit	0	0	0	0	0	0	0	0	0
9	Taxes Other Than Income Taxes	0	0	0	0	0	0	0	0	0
10	Income Taxes	0	0	0	0	0	0	0	11,435	11,435
11	Investment Tax Credit	0	0	0	0	0	0	0	0	0
12	Total Operating Expenses	440	5,407	0	0	1186	11,026	1366	11,435	2,310
13	Net Operating Income	0	0	0	0	0	0	0	0	0

Supporting Schedules:

Support Schedules: B-18

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 891345-E1

EXPLANATION: Provide a development of Jurisdictional separation factors for net operating income for the test year, and the prior year if the test year is projected.

Type of Rate Shown:

Historic Test Year Ended 9/30/09

Projected Test Year Ended

Prior Year Ended

Witness: R. J. McMillan

R. T. O'Shoney

1999 JURISDICTIONAL FACTORS

RETAIL OTHER/ WHOLESALE UPS

Line No. Description

NET OPERATING INCOME

1 INTERESTEDENTIAL CAPACITY 0.960692 0.031300

2 ALTERNATE AND SUPPLEMENTAL WAREHOUSE 0.969732 0.030726

3 OTHER OPERATING REV. (NET OF FUEL) 0.963137 0.030639

4 O & M EXPENSES

PRODUCTION 0.9608126 0.0311874

TRANSMISSION

0.9693245 0.0304733

DISTRIBUTION

0.9661333 0.0300667

CUSTOMER ACCTS

0.9993721 0.0006279

CUSTOMER INFO

1.0000000 0.0196609

OVERALL (NET OF FUEL) 0.9793177 0.0294023

5 DEPRECIATION

PRODUCTION 0.9606389 0.0313420

TRANSMISSION

0.9997332 0.0307648

DISTRIBUTION

0.9942305 0.0037643

GENERAL

0.9804084 0.0199516

OVERALL

0.9774296 0.0223704

6 AMORTIZATION

0.9606275 0.0313723

7 AMORTIZATION OF ITC

0.9774021 0.0223979

8 TAXES OTHER THAN INCOME TAXES

0.9793153 0.0294047

9 ALL UPS AMOUNTS WERE DIRECTLY ASSIGNED

Supporting Schedules:

Recap Schedules: 6-14, 6-15

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO. 1071345-E1

EXPLANATION: Provide a development of jurisdictional separation factors for net operating income for the test year, and the prior year if the test year is projected.

Type of Data Shown:

Historic Test Year Ended 9/30/84

Projected Test Year Ended

Prior Year Ended

Witness: R. J. McMillan

N. I. O'Sheehy

1989 JURISDICTIONAL FACTORS

Line
No. Description

RETAIL OTHER/
WHOLESALE UPS

9 NET ADJUSTMENTS

FRANCISE FEES
AREA DEV. & NATIONAL MFG
SALES PORTION
A & B PORTION
INDUSTRY ASSOCIATION DUES
DEPRECIATION LEASING LAKES

1.0000000

1.0000000

0.9799878

0.9799878

0.9920261

0.0200122

0.0200122

0.0079739

INTERIM OPERATING REVENUES DETAIL

Schedule 6-19 09 Jurisdictional Factors

FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: Provide a schedule of operating revenue by primary account for the test year, and the prior year if the test year is projected. Provide the per books amounts and the adjustments required to adjust the per books amounts to reflect the requested test year operating revenues.

COMPANY: GULF POWER COMPANY

WITNESS: R. J. McMillen
D. E. Scarborough

DOCKET NO.: 091345-01

Account No.	Account Title	(11) Per Books	(12) Jurisdictional (11)-(12)	(13) Fuel	(14) Rate Refund	(15) Conservation	(16) Franchise Fees	(17) Total (11)-(17)	(18) Total (11)-(17)	(19) Adjusted Total (13)+(19)
SALES OF ELECTRICITY										
440	Residential Sales	197,403	197,403	76,324	0	1,409	0	71,374	126,311	126,311
442	Commercial Sales	117,197	117,197	47,016	0	793	0	47,719	69,478	69,478
442	Industrial Sales	86,139	86,139	49,347	0	689	0	49,827	39,132	39,132
444	Public Street & Highway Lighting	1,320	1,320	347	0	5	0	352	1,178	1,178
445	Other Sales to Public Authorities	0	0	0	0	0	0	0	0	0
448	Interdepartmental Sales	30	30	31	0	0	0	31	7	7
449	Provision for Deferral - Detail	(313)	(313)	0	(313)	0	0	(313)	(313)	0
447	Total Sales to Ultimate Consumers	400,496	400,496	162,665	(313)	2,438	0	164,190	236,306	236,306
447	Sales for Resale - Territorial	11,409	11,409	5,381	0	0	0	5,381	5,408	5,408
447	- Nonterritorial	69,446	69,446	25,907	0	0	0	41,261	67,168	2,468
	TOTAL SALES OF ELECTRICITY	481,351	481,351	193,953	(313)	2,438	0	41,261	236,719	244,442
OTHER OPERATING REVENUES										
451	Municipal Franchise Fee	3,200	3,200	0	0	0	0	3,200	3,200	0
451	County Franchise Fee	17	17	0	0	0	0	17	17	0
451	Recellaneous Service Revenues	2,474	2,474	0	0	0	0	2,474	2,474	2,474
454	Rest from Electric Property	4	4	0	0	0	0	4	4	4
455	Interdepartmental Sales	11,601	11,601	42	0	(3,202)	0	(1,559)	(1,559)	0
456	Deferred Fuel & Conservation Revenues	139	139	0	0	0	0	139	139	139
456	Compensation for Minor Services Prov	37	37	0	0	0	0	37	37	37
456	Profit on Sale of MS not Purchased	1,142	1,142	0	0	0	0	1,142	1,142	1,142
456	Revenues from Trans. of Others	163	163	0	0	0	0	163	163	163
456	Proceeds from sale of Nat. Resources	34	34	0	0	0	0	34	34	34
456	Recellaneous Other Electric Revenues	0	0	0	0	0	0	0	0	0
	TOTAL OTHER OPERATING REVENUES	11,147	11,147	42	0	(3,202)	0	5,225	5,225	4,162
	TOTAL ELECTRIC OPERATING REVENUES	492,498	492,498	193,995	(313)	2,236	0	41,241	241,704	250,544

ESTIMATED UNBILLED REVENUES

Page 1 of 3

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the calculation of unbilled revenues for the test year.

Type of Data Item:

Historic Test Year Ended 9/30/89

COMPANY: GULF POWER COMPANY

WITNESS: R. E. Scarborough

UNBILLED REVENUE CALCULATIONS
ENDED 9/30/89

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)
Month	Base Rate Billed Revenue (\$000)	Billed Energy (\$000)	Current Month Base Rate (\$/KWH)	Historical Following Month Seasonal Adjustment (\$/KWH)	Estimated Following Month Base Rate (\$/KWH)	Current Month Fuel Factor (\$/KWH)	Following Month Fuel Factor (\$/KWH)	Following Month GCC Factor (\$/KWH)	Total Accrued Unbilled Energy (\$000)	Total Accrued Unbilled Base Rate Revenue (\$000)	Accrued Unbilled Fuel Charge Revenue (\$000)	Accrued Unbilled GCC Revenue (\$000)	Total Accrued Unbilled Revenue (\$000)	Total Net Unbilled Revenue (\$000)
October 1989	9535	252171	0.0370	0.0370	0.0370	0.0242	0.0242	0.0025	87816	3289	2106	22	5410	-2729
November	7189	179183	0.0403	0.0403	0.0403	0.0242	0.0242	0.0025	82172	3357	2013	21	5391	-26
December	9621	250550	0.0362	0.0362	0.0362	0.0242	0.0242	0.0025	102883	3516	2009	26	6400	1057
January 1990	9623	250609	0.0377	0.0377	0.0377	0.0242	0.0242	0.0025	76377	2895	1056	19	6770	-1679
February	6563	222066	0.0387	0.0387	0.0387	0.0242	0.0242	0.0025	77187	2981	1065	19	6866	95
March	9186	239408	0.0362	0.0362	0.0362	0.0210	0.0210	0.0040	79990	3034	1669	32	6730	-132
April	7716	194250	0.0397	0.0397	0.0397	0.0210	0.0210	0.0040	79662	3124	1651	31	6806	73
May	8909	203273	0.0394	0.0394	0.0394	0.0210	0.0210	0.0040	121672	5491	2550	49	8090	3292
June	12136	310129	0.0424	0.0424	0.0424	0.0210	0.0210	0.0040	102000	6035	2991	57	9082	905
July	15293	367604	0.0416	0.0416	0.0416	0.0210	0.0210	0.0040	102923	5961	3000	57	8990	-85
August	15065	362552	0.0416	0.0416	0.0416	0.0210	0.0210	0.0040	155587	6474	3166	62	9082	804
September	15203	363257	0.0416	0.0416	0.0416	0.0210	0.0210	0.0040	105987	3006	2275	17	6897	-3104
Total	127510	3105991												-2959

NOTE: DETAILS MAY NOT SUM TO TOTALS DUE TO ROUNDING

1) C(a) = A(a) / B(a)

2) D(a) = (June thru Sept 8/90) - (Oct thru May 6/90)
= 0.03716 - 0.03100

3) Historical E(a) = C(a) + D(a)

6) Historical G(a) = F(a) - 1

5) Historical J(a) = E(a) * F(a)

6) Historical E(a) = C(a) * D(a)

7) Historical L(a) = H(a) * F(a)

8) Historical H(a) = J(a) - 1

9) Historical H(a) = H(a) - H(a - 1)

INTELLIGENCE UNBILLED REVENUES

Schedule C-20

PLANTIN PHASE SERVICE CONTRIBUTION
COMPANY: GOLF POWER COMPANY
DOCKET NO. 001345-01

EXPLANATION: Provide the calculation of unbilled revenues for the test year, and the prior year if the test year is projected. Document the revenues received in the first month after the test year (and the prior year), the proportion of these revenues allocated to the test year and prior year as unbilled revenues, and the rationale for the proportion chosen.

Type of Rate Item:
Historic Test Year ended 9/30/09

Witness: A. E. Scarborough

COMMERCIAL
 UNBILLED REVENUE CALCULATIONS
 ENDING 9/30/09

Month	(A) Base Rate Billed Revenues (\$000)	(B) Billed Energy (\$000)	(C) Current Month Base Rate (\$/KWH)	(D) Current Month Factor (\$/KWH)	(E) Following Month Factor (\$/KWH)	(F) Following Month Billed Energy (\$000)	(G) Total Accrued Unbilled Base Rate Revenues (\$000)	(H) Total Accrued Unbilled Base Rate Revenues (\$000)	(I) Accrued Unbilled Base Rate Revenues (\$000)	(J) Accrued Unbilled Base Rate Revenues (\$000)	(K) Total Accrued Unbilled Base Rate Revenues (\$000)	(L) Total Accrued Unbilled Base Rate Revenues (\$000)	(M) Total Accrued Unbilled Base Rate Revenues (\$000)
October 1908	5065	175105	0.0020	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001
November	5190	152010	0.0012	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001
December	5660	156400	0.0009	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001
January 1909	5325	156923	0.0029	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001
February	5324	166619	0.0000	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001
March	5481	156531	0.0004	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001
April	5374	156285	0.0004	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001
May	5500	153254	0.0000	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001
June	6030	200006	0.0000	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001
July	6000	220794	0.0004	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001
August	6007	216177	0.0000	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001
September	6003	221000	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001
TOTAL	60016	2126336											

NOTE: DETAILS MAY VARY DUE TO ROUNDOFFS

- 1) $C(n) = A(n) / B(n)$
- 2) $Historical\ E(n) = B(n) \cdot C(n)$
- 3) $Historical\ E(n) = C(n) \cdot B(n)$
- 4) $Historical\ I(n) = E(n) \cdot C(n)$
- 5) $Historical\ J(n) = F(n) \cdot G(n)$
- 6) $Historical\ K(n) = B(n) \cdot L(n)$
- 7) $Historical\ L(n) = E(n) \cdot M(n)$

INTERIM UNBILLED REVENUES

Schedule C-20

FLORIDA PUBLIC SERVICE COMMISSION
COMPUTER: GSAF POWER COMPANY
ACCOUNT NO. 001345-01

EXPLANATION: Provide the calculation of unbilled revenues for the test year, and the prior year if the test year is projected. Document the revenues received in the first month after the test year (and the prior year), the proportion of these revenues allocated to the test year and prior year as unbilled revenues, and the rationale for the proportion chosen.

Type of Rate Shown:
 Historic Test Year ended 9/30/89

Witness: A. E. Scarborough

UNBILLED REVENUE CALCULATIONS
 ENDING 9/30/89

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
Base Rate	Billed Energy (MMB)	Current Month Base Rate (1/1000)	Current Month Fuel Factor (1/1000)	Following Month Fuel Factor (1/1000)	Following Month ECR Factor (1/1000)	Total Accrued Unbilled Energy (MMB)	Total Accrued Unbilled Base Rate Revenue (1000)	Accrued Unbilled Fuel Charge Revenue (1000)	Accrued Unbilled ECR Revenue (1000)	Total Accrued Unbilled Revenue (1000)	Total Net Unbilled Revenue (1000)
Month											
October 1988	1000	0.0236	0.0236	0.0236	0.0025	15920	376	375	6	756	-394
November	904	0.0220	0.0220	0.0235	0.0025	20922	660	452	5	957	-282
December	901	0.0221	0.0235	0.0236	0.0025	17700	393	419	6	816	-181
January 1989	911	0.0234	0.0235	0.0236	0.0025	12761	274	300	3	577	-299
February	904	0.0235	0.0222	0.0235	0.0025	15120	376	356	6	686	-119
March	855	0.0205	0.0212	0.0235	0.0040	13379	284	273	5	562	-124
April	1037	0.0200	0.0220	0.0204	0.0040	18061	420	377	7	604	-242
May	1009	0.0238	0.0225	0.0204	0.0040	20953	653	592	12	1257	-632
June	1199	0.0233	0.0213	0.0204	0.0040	25062	511	526	10	1009	-167
July	1209	0.0220	0.0204	0.0204	0.0040	21373	470	436	9	915	-174
August	900	0.0207	0.0210	0.0204	0.0040	25370	523	516	10	1062	-167
September	1225	0.0210	0.0204	0.0209	0.0016	16360	350	343	3	703	-359
											-407

Note: DETAILS MAY NOT ADD TO TOTALS DUE TO ROUNDING

- 1) C(n) = A(n) / B(n)
- 2) Historical E(n) = B(n) * 1
- 3) Historical D(n) = C(n) * C(n)
- 4) Historical F(n) = E(n) * C(n)
- 5) Historical J(n) = F(n) * C(n)
- 6) Historical G(n) = B(n) * 1
- 7) Historical L(n) = E(n) - B(n) * 1

INTERIM MONTHLY FUEL REVENUES AND EXPENSES

Schedule B-21 09 Jurisdictional Factors

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a detailed analysis of fuel revenues, expenses and over/under recovery of fuel expenses for the test year and the prior year.

COMPANY: GULF POWER COMPANY

BUCKET NO.: 091345-E1

Type of Beta Sheet:
Historic Test Year Ended 9/30/09
Projected Test Year Ended
Prior Year Ended
Witness: R. J. McMillan
A. E. Scarborough

Recoverable Items

Line No.	Month & Year	Beginning Over/(Under) Recovery	(1)	(2a)	Monthly Expenses	(2b)	(2c)	(2)	Total (2a)+(2b)+(2c)	Fuel Revenue	(3)	Over/(Under) Recovery for (3) - (2)	(4)	Other Refunds	(5)	Interest	(6)	Total Over/(Under) Recovery for Month (1)+(4)+(5)+(6)	(7)
(0000)																			
1.	October 09	16,300	(26)	10,463	10,463	(26)	1,570	12,097	12,248	12,248		241	1,570	1,570	(37)		10,576	(37)	
2.	November	10,576	(26)	10,185	10,185	(26)	1,570	11,771	11,837	11,837		100	1,570	1,570	(26)		12,924	(26)	
3.	December	12,924	(26)	11,410	11,410	(26)	1,570	13,154	13,178	13,178		26	1,570	1,570	(16)		11,346	(16)	
4.	January 09	11,346	(26)	10,462	10,462	(26)	1,570	12,266	12,322	12,322		116	1,570	1,570	(4)		336	(4)	
5.	February	336	(26)	10,901	10,901	(26)	1,570	12,445	12,308	12,308		(57)	1,570	1,570	9		1,059	9	
6.	March	1,059	(26)	10,924	10,924	(26)	1,570	12,498	12,626	12,626		128	1,570	1,570	22		3,578	22	
7.	April	3,578	13	10,698	10,698	13	(826)	9,875	10,708	10,708		913	(826)	(826)	29		3,461	29	
8.	May	3,461	13	13,335	13,335	13	(826)	12,609	12,862	12,862		173	(826)	(826)	28		3,001	28	
9.	June	3,001	13	16,908	16,908	13	(826)	16,082	16,000	16,000		(1,262)	(826)	(826)	15		895	15	
10.	July	895	13	17,609	17,609	13	(826)	16,783	15,823	15,823		(928)	(826)	(826)	0		(902)	0	
11.	August	(902)	13	18,062	18,062	13	(826)	17,216	16,381	16,381		(835)	(826)	(826)	(12)		12,408	(12)	
12.	September	12,408	13	15,649	15,649	13	(826)	14,803	14,198	14,198		(605)	(826)	(826)	(25)		(6,977)	(25)	

FLORIDA PUBLIC SERVICE COMMISSION													Type of Data Shown:	
EXPLANATION: Provide an annual itemization of revenues and expenses incurred pursuant to Commission goals for the interim year.													Interim Test Year Ended	
COMPANY: GULF POWER COMPANY													Projected Test Year Ended	
SHEET NO.: 091345-E1													Prior Year Ended	
A. E. Scarborough													Witness:	
Line No.	Description	10/88	11/88	12/88	1/89	2/89	3/89	4/89	5/89	6/89	7/89	8/89	9/89	
1.	Cleanse Revenue	129	124	138	129	129	139	209	246	285	305	316	220	
2.	Prior True-up	137	137	137	137	137	137	279	279	279	279	279	279	
3.	Conservation Rev. Applicable	265	261	275	266	266	295	406	527	564	594	595	597	
4.	Conservation Expenses:													
5.	Super Good Cents News	45	63	59	25	26	68	36	35	44	64	46	41	
6.	Home Energy Audit	23	29	36	24	24	28	25	19	22	28	17	28	
7.	Energy Education Program	39	51	46	18	38	37	39	37	28	35	24	43	
8.	E.A. and T.A.A. Program	18	22	28	12	19	16	24	19	16	19	22	19	
9.	Good Cents Building	18	36	43	21	27	44	32	27	24	27	27	41	
10.	Presentations / Builders	1	4	5	5	5	6	7	7	6	6	6	6	
11.	Total All Program	135	285	288	116	149	199	164	144	148	171	142	178	
12.	Revenue Incl. in Base Rates	0	0	0	0	0	0	0	0	0	0	0	0	
13.	Net Recoverable	135	285	288	116	149	199	164	144	148	171	142	178	
14.	True-up This Period	129	55	67	158	117	96	264	383	464	413	453	329	
15.	Interest Provision This Period	2	2	1	1	1	1	1	2	3	4	5	6	
16.	True-up and Interest EOP	-216	-222	-381	-378	-356	-375	-415	-389	-653	-115	23	282	
17.	Deferred True-up EOP	0	0	0	0	0	0	0	0	0	0	0	0	
18.	Prior True-up Collected/(Refunded)	-137	-137	-137	-137	-137	-137	-279	-279	-279	-279	-279	-279	
19.	Over / (Under) Recovery	-222	-381	-378	-356	-375	-415	-369	-653	-115	23	282	258	

INTERIM CONSERVATION REVENUES AND EXPENSES (Thousands)

Schedule 8-82

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: GULF POWER COMPANY
 DOCKET NO.: 891245-E1

EXPLANATION: Provide an annual itemization of revenues and expenses incurred pursuant to Commission goals for the interim year.

Type of Data Shown:
 Interim Test Year Ended 9/30/89
 Projected Test Year Ended
 Prior Year Ended
 Witness: A. E. Scarborough

Line No.	Description	
1.	Over/(Under) Recovery 9/30/89	250
2.		
3.		
4.	Losses	
5.	Revenues for 9/89	250
6.	Expenses for 9/89	(170)
7.		
8.		80
9.		250
10.		
11.	Losses	
12.	Interest for 9/89	6
13.		
14.	Over/(Under) Recovery for Books for Interim Period	202
15.		
16.		
17.		
18.		
19.		
20.		
21.		
22.		
23.		
24.		
25.		
26.		
27.		
28.		
29.		
30.		

Notes: Although the Conservation Revenues and Expenses are booked in the period they occur, the resulting Over/(Under) Recovery is booked in the following period.

Schedule G-23 1989 JURISDICTIONAL FACTORS INTERIM STATE DEFERRED INCOME TAXES (Thousands) 13 MONTH AVERAGE

FLUORIN PUBLIC SERVICE COMMISSION **EXPLANATION:** Provide the calculation of state deferred income taxes for the historic test year ended 9-30-80
 COMPANY: BALF POWER COMPANY Provide detail on other items resulting in tax deferrals besides projected test year ended
 WITNESS: A.E. Scarbrough
 DOCNET NO.: 891345-E1

Line No	Tax Rate	Total Utility	Deferred Taxes		Net	Jurisdictional	
			Debit	Credit		Factor	Amount
1. Property Related Timing Differences	5.38	27,593	1,359	159	1,518		
2. Excess Deferred Tax Write-off				15	15		
3. Total Property Related Deferred Taxes			1,359	174	1,533		
Fully Normalized Timing Differences							
4. Pip	5.38	(5)	0	0	0		
5. Supplemental Pension	5.38	(208)	0	(11)	(11)		
6. Employee Savings Plan	5.38	36	2	0	2		
7. Energy Conservation	5.38	(225)	0	(12)	(12)		
8. Property Ins. Reserve	5.38	(1,122)	4	(66)	(62)		
9. 1 & B Reserve	5.38	(1,287)	55	(66)	(11)		
10. Peabody Coal Prepayment	5.38	2,792	154	0	154		
11. Post Retirement Medical	5.38	967	76	(22)	54		
12. ATEE Loans	5.38	37	2	0	2		
13. SCS Early Retirements	5.38	(92)	18	(15)	(5)		
14. Fuel Clause Adjustment	5.38	(2,233)	0	(124)	(124)		
15. Loss on Acquired Debt 81	5.38	(1,463)	0	(26)	(26)		
16. Unbilled Revenues	5.38	(1,046)	0	(182)	(182)		
17. Accrued Vacation	5.38	(115)	31	(32)	(1)		
18. Dental Coal Buyout	5.38	(4,515)	0	(248)	(248)		
19. Deferred Compensation Plan	5.38	(7)	0	(1)	(1)		
20. Medical Benefit Reserve	5.38	(148)	0	(2)	(2)		
21. Post Retirement Life	5.38	(847)	0	(47)	(47)		
22. Rate Case	5.38	(64)	0	(4)	(4)		
23. Loss on Acquired Debt 82	5.38	(75)	0	(4)	(4)		
24. Subtotal		(8,146)	334	(782)	(448)		
25. (cont'd on pg. 2)							

Schedule E-23 1989 JURISDICTIONAL FACTORS INTERIM STATE DEFERRED INCOME TAXES (Thousands) 13 MONTH AVERAGE

FURNISH PUBLIC SERVICE COMMISSION EXPLANATION: Provide the calculation of state deferred income taxes for the historic test year ended 9-30-89. Provide detail on other items resulting in tax deferrals besides accelerated depreciation.

COMPANY: GULF POWER COMPANY

WITNESS: A.E. Scarborough

BOOKET NO.: 891345-E1

Line No	Tax Rate	Total Utility	Deferred Taxes		Net	Jurisdictional	
			Debit	Credit		Factor	Amount
Fully Normalized Timing Differences (cont'd)							
34.	5.5%	(26)	0	(1)	(1)		
35.	5.5%	(1,892)	0	(184)	(184)		
36.	5.5%	(153)	0	(8)	(8)		
37.	5.5%	(186)	0	(6)	(6)		
38.	5.5%	(484)	0	(27)	(27)		
39.							
40.		(18,087)	334	(928)	(594)		
41.							
42.							
43.			1,693	(754)	939	0.6664873	626
44.							
45.							
46.							
Total State Deferred Income Taxes							

FLORIDA PUBLIC SERVICE CORPORATION
 COMPANY: GULF POWER COMPANY
 ACCOUNT NO.: 091345-E1
 EXPLANATION: Provide the calculation of state deferred income taxes for the test year. Provide detail on other items resulting in tax deferrals besides accelerated depreciation.
 Type of Data Shown:
 Historic Test Year Ended 9-30-89
 Projected Test Year Ended
 Prior Year Ended
 Witness: A.E. Scarborough

Line No	Tax Rate	Total Utility	Deferred Taxes		Net	Jurisdictional	
			Debit	Credit		Factor	Amount
1. Property Related Timing Differences	345	25,943	8,624	536	9,169		
2. Excess Deferred Tax Write-off			(462)	(833)	(1,293)		
3. State Deferred Income Tax Impact				(39)	(501)		
4. Total Property Related Deferred Taxes			8,162	(136)	7,826		
Fully Normalized Timing Differences							
5. Pip	345	(13)	0	(2)	(2)		
6. Supplemental Pension	345	(200)	0	(60)	(60)		
7. Employee Savings Plan	345	36	12	0	12		
8. Energy Conservation	345	(223)	0	(76)	(76)		
9. Property Ins. Reserve	345	(1,129)	24	(400)	(376)		
10. 1 & 8 Reserve	345	(207)	330	(400)	(60)		
11. Peabody Coal Project	345	2,792	930	0	930		
12. Post Retirement Medical	345	967	467	(130)	329		
13. Other Loans	345	37	12	0	12		
14. SCS Early Retirement	345	(92)	61	(92)	(31)		
15. Fuel Clause Adjustment	345	(253)	0	(76)	(76)		
16. Loss on Acquired Debt #1	345	(463)	0	(150)	(150)		
17. Unbilled Invoicing	345	(1,046)	0	(620)	(620)		
18. Accrued Vacation	345	(15)	193	(190)	(3)		
19. Daniel Coal Buyout	345	(4,515)	0	(1,535)	(1,535)		
20. Deferred Compensation Plan	345	(7)	0	(2)	(2)		
21. Medical Benefit Reserve	345	(40)	0	(14)	(14)		
22. Post Retirement Life	345	(617)	0	(200)	(200)		
23. Rate Case	345	(64)	0	(22)	(22)		
24. Loss on Acquired Debt #2	345	(75)	0	(26)	(26)		
25. Subtotal		(8,153)	2,657	(4,829)	(2,172)		
26. (cont'd on pg. 2)							

Schedule G-24 1989 JURISDICTIONAL FACTORS INTERIM FEDERAL DEFERRED INCOME TAXES (Thousands) 13 NORTH AVENUE

FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: Provide the calculation of state deferred income taxes for the
 COMPANY: GULF POWER COMPANY test year. Provide detail on other items resulting in tax deferrals besides
 BUDGET NO.: 051345-E1 accelerated depreciation.

Type of Data Shown:
 Historic Test Year Ended 9-30-89
 Projected Test Year Ended
 Prior Year Ended
 Witness: A.E. Scarborough

Line No	Tax Rate	Total Utility	Deferred Taxes		Net	Jurisdictional	
			Debit	Credit		Factor	Amount
Fully Normalized Timing Differences (cont'd)							
34.	345	(25)	0	(9)	(9)		
35.	345	(1,092)	0	(643)	(643)		
36.	345	(153)	0	(32)	(32)		
37.	345	(186)	0	(36)	(36)		
38.	345	(404)	0	(163)	(163)		
39.							
40.		(10,814)	2,657	(5,734)	(3,077)		
41.			0	(740)	(740)		
42.			(124)	323	199		
43.							
44.			1,533	(6,151)	(4,618)		
45.							
46.			59		59		
47.			10,145	(5,487)	3,658	0.6664073	2,430
48.							
49.							
50.							
51.							

FLUOR CORP. PUBLIC SERVICE COMMISSION EXPLANATION: Provide the calculation of state and federal income taxes for the test year. Provide detail on adjustments to income and investment tax credits generated.

COMPANY: GULF POWER COMPANY

DOCKET NO.: 891345-EI

Type of Data Shown:
Historic Test Year Ended 9-30-89
Projected Test Year Ended
Prior Year Ended
Witness: A.E. Scarborough

Line No.	Total Utility	Jurisdictional	
		Factor	Amount
1. Utility Taxable Operating Income	187,156		
2. Less: Interest Charges	(38,328)		
3.			
4. Other (Deductions)/Additions:	58,676		
5. Other	(158)		
6. Meals and Entertainment	74		
7. Preferred Stock Deduction	(159)		
8. Amortization of ITC	(2,142)		
9. Excess Book Over Tax Depreciation	2,487		
10.			
11. Taxable Income	68,666		
12. Adjustments to State Taxable Income	(19,873)		
13.			
14. State Taxable Income	48,793		
15. State Income Tax Rate	5.5%		
16.			
17. State Income Tax Currently Payable	2,684	0.6664873	1,789
18. State Income Tax Deferred	539	0.6664873	625
19.			
20. State Income Tax	3,623		2,414
21.			
22.			
23. Adjustments to Federal Taxable Income	(19,828)		
24.			
25. Federal Taxable Income (Line 12 - Line 24)	49,646		
26. Federal Income Tax Rate	34%		
27.			
28. Federal Income Tax Currently Payable	16,889	0.6664873	11,259
29. Federal Income Tax Deferred	3,658	0.6664873	2,438
30.			
31. Federal Income Taxes	20,538		13,688
32.			

Schedule 6-25 1989 JURISDICTIONAL FACTORS INTERIM STATE AND FEDERAL INCOME TAXES (Thousands) 13 MONTH AVERAGE

FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: Provide the calculation of state and federal income taxes for the test year. Provide detail on adjustments to income and investment tax credits generated.

COMPANY: GULF POWER COMPANY

DOCKET NO.: 891345-EI

Type of Data Shown:
Historic Test Year Ended
Projected Test Year Ended
Prior Year Ended
Witness:

9-30-89

A.E. Scarborough

Line No.	Total Utility
Line 13 - Adjustments to State Taxable Income	
1. Allocated Income Adjustment	(2,081)
2. Other	59
3. Excess Book Depreciation	1,191
4. State Surplus Exemption	(5)
5. State Rate Change	200
6. State Timing Differences	(17,873)
7. Prior Period	(2,164)
8. Total Adjustments For State	(19,673)
9. Total Adjustments For State	(19,673)
Line 24 - Adjustments to Federal Taxable Income	
10. State Income Tax Currently Payable	(3,623)
11. Other Deductions	(35)
12. Rate Change Adjustment	(4,627)
13. Federal Timing Differences	(18,759)
14. Prior Period	24
15. Total Adjustments for Federal	(19,000)
16. Total Adjustments for Federal	(19,000)
17.	
18.	
19.	
20.	
21.	
22.	
23.	
24.	
25.	
26.	
27.	
28.	

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

BOOKET NO.: 091345-E1

EXPLANATION: Provide a reconciliation of the tax expense in the filing with the tax check figure. Provide on a per book basis and at the revenue requested. If a projected test year is used, provide both on a projected and historical basis. If a year end rate base is used, provide on both a year-end and 13 months average basis. If a formula working capital is used, provide on that basis and on the basis of a balance sheet working capital calculation.

19.9 Jurisdictional: Common Equity 13.00%

Line No.	Description	Jurisdictional Rate Base	Weighted Cost Rate	Costed Equity	Federal	State	Type of Data Shown: Historic Test Year Ended Projected Test Year Ended Prior Year Ended Witness:
1.	Common Equity	830,954	1.95%	16,139	39,431	39,431	9/30/89
2.	Preferred Stock	830,954	0.47%	3,943	16,410	16,410	
3.	Post - 1978 JRIC	830,954	0.20%	2,349		3,253	
4.					57,041	61,094	
5.	Taxes - Federal				2,875	2,874	
6.	State				(1,535)	(1,423)	
7.					(257)	(176)	
8.	Book Taxable Income			39,431	58,114	62,359	
9.					8.34	8,655	
10.	Adjustments to Book Taxable Income				19,799	3,430	
11.	Reversal of Timing Differences Flowed Through				(1,356)	9	
12.	Amortization of TIC				7	(106)	
13.	Other Adjustments						
14.	Adjusted Taxable Income				18,410	3,253	
15.	Statutory Tax Rates						
16.	Tax Expense at Statutory Rate						
17.	Write off of Excess Deferred Taxes						
18.	Prior Period Adjustment						
19.	Tax Expense Adjusted						
20.	Tax Expense in Filing						
21.	Difference						
22.							
23.							
24.							
25.							
26.							
27.							

21,663
21,6630
=====

INTERIM INTEREST IN TAX EXPENSE CALCULATION

09 Jurisdictional Factors

Schedule B-27

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

CHECKED BY: 10/13/95-EE

EXPLANATION: Provide the amount of interest expense used to calculate Jurisdictional net operating income taxes on Schedule B-14. Explain any changes in interest expense in detail giving amount of change and reason for change. If the basis for allocating interest used in the tax calculation differs from the basis used in allocating current income taxes payable, the differing basis should be clearly identified.

Type of Data Shown:

Historic Test Year Ended 9/30/99

Projected Test Year Ended

Prior Year Ended

Witness: R. J. McMillan

A. E. Scarborough

Interest in Tax Expense Calculation
(Thousands)

Line No.	Description	Test Year Ended 9/30/99
1	Interest on Fixed Mortgage Bonds	22,473
2	Interest on Pollution Control Bonds	10,296
3	Amortization of Debt Discount, Premium, Issuance Expense & Loss on Recaptured Debt	507
4	Interest on Interest Indebtedness	0
5	Other Interest Expense	1,377
6	Allowance for Funds Used During Construction	(413)
7	Total Interest Expense	30,233
8	Jurisdictional Factor	6,749,436
9	Jurisdictional Interest Expense	20,321

FLORIDA PUBLIC SERVICE COMMISSION

Type of Data Shown:

Historical Test Year Ended 9/30/69

COMPANY:

Witness: A. E. Scarbrough

DOCKET NO.: 891245-EI

EXPLANATION: Provide information required in order to adjust income tax expenses by reason of interest expense of parent(s) that may be invested in the equity of the utility in question. If year end rate base is used, provide on both a year end and 13 month average basis. If a projected test period is used, provide on both a projected and historical basis.

Line No.	Amount	Percent of Capital	Cost Rate	Weighted Cost
1. Long Term Debt	0	0	0	0
2. Short Term Debt				
3. Preferred Stock				
4. Common Equity				
5. Deferred Income Tax				
6. Other (specify)				
Total	0	100.00%		

Southern Company Services, the parent company of Gulf Power Company, has incurred no debt and consequently no interest expense for the prior year or the current year. It is the general policy of the parent not to incur any debt; therefore, no interest expense is expected for the projected test year.

INTERIM RECONCILIATION OF TOTAL INCOME TAX PROVISION

Schedule G-29

FURNISH PUBLIC SERVICE CORPORATION
 COMPANY: GULF POWER COMPANY
 BOOKLET NO.: 691345-E1

EXPLANATION: Provides a reconciliation between the total operating income tax provision for the test period and the currently payable income taxes on operating income for the test period. The reconciling amounts should equal deferred taxes on operating income for the period. Explain any differences.

Type of Data Shown:
 Historic Test Year Ended 9/30/89
 Projected Test Year Ended
 Prior Year Ended
 Witness: A. E. Scarborough

Line No	Description	Amount \$(000)
1.	Total Operating Income Tax Provision (Globe)	22,019
2.	Less: Deferred Federal and State Income Taxes on Operating Income	(4,597)
3.	Current Year Investment Tax Credit on Utility Assets	0
4.	Add: Investment Tax Credit Amortization on Utility Assets	2,142
5.	Current Income Tax Provision on Operating Income	<u>19,564</u>

Note: Includes Amortization of ITC.

FLUORIN PUBLIC SERVICE CORPORATION EXPLANATIONS Provide the requested information

COMPANY: GULF POWER COMPANY

DOCKET NO.: 091245-EI

Type of Data Request
 Historic Test Year Ended 1990
 Projected Test Year Ended 1990
 Prior Year Ended 1989
 Witness A. E. Scarborough

Check whether data is Historic () or Projected ()

Average () or Year end ()

1. For profit and loss purposes, which IRC section 1362 method is used for tax allocation? 1362(a)(1)

2. What tax years are open with the IRS? 1983 forward.

3. Is the treatment of customer deposits at issue with the IRS? No.

4. For the last five tax years, what dollars were paid to or received from the parent for federal income taxes?

1984	1985	1986	1987	1988
\$20,316,661	\$12,768,769	(\$12,828,858)	\$24,363,674	\$16,446,729

(For detail, see page 2 of this schedule)

5. How were the amounts in (4) treated? Estimated payments were remitted to IRS refunds were received from IRS by parent and distributed to subsidiaries, including Gulf Power.

6. For each of the last five years, what was the dollar amount of interest deducted on the parent ONLY tax return?

1984	1985	1986	1987	1988
\$254,167	\$233,991	\$237,837	\$357,019	\$1,198,816

7. Complete the following chart for the last five years:

	Book Basis (Before Dividends)					Tax Basis		
	84	85	87	88	89	Year	85	88
Parent Only	(6,382,687)	(7,552,527)	(7,394,444)	(15,255,473)	(14,178,559)		(5,925,986)	(10,458,532)
Applicant Only	46,676,257	51,775,228	52,634,169	48,241,585	51,459,618		65,091,598	44,359,599
Total Group	834,415,585	954,272,935	1,008,748,972	685,287,787	975,408,311		706,345,990	829,438,272
Total Group Excluding Parent & Applicant	794,241,925	910,058,243	953,699,247	652,301,675	938,119,660		647,101,386	795,519,225
							486,455,577	333,794,571
							514,825,240	

INTERIM MISCELLANEOUS TAX INFORMATION

Page 2 of 2

FLORIAN PUBLIC SERVICE COMMISSION EXPLANATIONS Provide the requested information

COMPANY: GULF POWER COMPANY

DOCKET NO.: 891345-EI

Type of Data Shown:
 Historic Test Year Ended 1988
 Projected Test Year Ended 1989
 Prior Year Ended 1989
 Witness A. E. Scarborough

Check whether data is Historic () or Projected ()

Average () or Year end ()

Detail for Item 4

		Gulf Power Company Summary of Estimated Tax Payments (Refunds)			
		1988	1987	1986	1985
1st Installment		6,400,000	6,300,000	3,200,000	4,100,000
2nd Installment		800,000	3,000,000	3,200,000	2,300,000
3rd Installment		2,513,385	7,200,000	0	(1,300,000)
4th Installment		9,492,916	15,400,000	(15,000,000)	8,200,000
7004 *		0	(5,742,000)	(700,000)	1,400,410
As Filed *		(2,757,573)	(1,092,355)	(2,700,000)	(1,330,433)
Carryback of 1986 General Business Credit					(107,216)
Total		16,446,729	24,345,674	(12,000,000)	12,769,769
					29,316,861

Payment of income taxes are made to the Southern Company (parent) who pays the income taxes to the IRS. Refund of income taxes from the IRS are received by the Southern Company who distributes the refund to its subsidiaries.

*Payments or refunds made in subsequent calendar year for identified tax year: i.e. for the column headed "1987", the \$5,742,000 refund and the \$1,092,355 refund were received in 1988.

Supporting Schedules:

Encap Schedules:

Schedule 6-31

INTEREST DRUGS AND LOANS ON DISPOSITION OF PLANT OR PROPERTY

Page 1 of 1

FLORIAN PUBLIC SERVICE CORPORATION		EXPLANATION	Provide a schedule of gains and losses on disposition of plant and property previously used in providing electric service for the test year and the four prior years. List each item with a gain or loss of \$1 million or more, or more than .1% of total plant. List amounts allowed in prior years, and the test year of each prior year.	Type of Sale Sheet	Historical Test Year Ended	Projected Test Year Ended
COMPANY:	Chif Power Company				12/31/85	12/31/86
SECRET NO. 1	000340-01				12/31/85	12/31/86

Description of Property	Date Acquired	Date Disposed	Original Classification Amount	Reclassification Amount	Original Amount	Addition or Deduction	Depreciation and Amortization	Net Book Value on Disposal Date	Amounts Allowed	
									Test Year	Prior Year
									12/31/85	12/31/86

NONE

Reporting Schedules

Backup Schedules

ADJUSTING BY FUNCTION

Page 1 of 1

FLORIDA PUBLIC UTILITIES COMMISSION

COMPANY: GULF PAPER COMPANY

BROOKLYN VOL. 1 001300-47

1999 and 2000. Provide the actual and budgeted per head

Company and Location	Provision
U.S. Steel Corp., Pittsburgh, Pa.	U.S. Steel Corp. has a provision for vacation pay of 10 days per year for employees with 10 or more years of service.
General Electric Co., Schenectady, N.Y.	General Electric Co. has a provision for vacation pay of 10 days per year for employees with 10 or more years of service.
IBM Corp., Armonk, N.Y.	IBM Corp. has a provision for vacation pay of 10 days per year for employees with 10 or more years of service.
AT&T Bell Laboratories, Murray Hill, N.J.	AT&T Bell Laboratories has a provision for vacation pay of 10 days per year for employees with 10 or more years of service.
Rockwell International Corp., Downers Grove, Ill.	Rockwell International Corp. has a provision for vacation pay of 10 days per year for employees with 10 or more years of service.
Boeing Co., Everett, Wash.	Boeing Co. has a provision for vacation pay of 10 days per year for employees with 10 or more years of service.
Lockheed Martin Corp., Burbank, Calif.	Lockheed Martin Corp. has a provision for vacation pay of 10 days per year for employees with 10 or more years of service.
Northrop Corp., Inglewood, Calif.	Northrop Corp. has a provision for vacation pay of 10 days per year for employees with 10 or more years of service.
Grumman Corp., Bethpage, N.Y.	Grumman Corp. has a provision for vacation pay of 10 days per year for employees with 10 or more years of service.
Raytheon Co., Waltham, Mass.	Raytheon Co. has a provision for vacation pay of 10 days per year for employees with 10 or more years of service.
Westinghouse Electric Corp., Pittsburgh, Pa.	Westinghouse Electric Corp. has a provision for vacation pay of 10 days per year for employees with 10 or more years of service.
General Motors Corp., Warren, Mich.	General Motors Corp. has a provision for vacation pay of 10 days per year for employees with 10 or more years of service.
Ford Motor Co., Dearborn, Mich.	Ford Motor Co. has a provision for vacation pay of 10 days per year for employees with 10 or more years of service.
Chrysler Corp., Auburn Hills, Mich.	Chrysler Corp. has a provision for vacation pay of 10 days per year for employees with 10 or more years of service.
Stellco Inc., Detroit, Mich.	Stellco Inc. has a provision for vacation pay of 10 days per year for employees with 10 or more years of service.
General Motors Corp., Warren, Mich.	General Motors Corp. has a provision for vacation pay of 10 days per year for employees with 10 or more years of service.
Ford Motor Co., Dearborn, Mich.	Ford Motor Co. has a provision for vacation pay of 10 days per year for employees with 10 or more years of service.
Chrysler Corp., Auburn Hills, Mich.	Chrysler Corp. has a provision for vacation pay of 10 days per year for employees with 10 or more years of service.
Stellco Inc., Detroit, Mich.	Stellco Inc. has a provision for vacation pay of 10 days per year for employees with 10 or more years of service.

Type of Beta Stimuli

Historical Test Year	Ended	9/30/09
1999	10/1/00	10/1/00
2000	10/1/01	10/1/01
2001	10/1/02	10/1/02
2002	10/1/03	10/1/03
2003	10/1/04	10/1/04
2004	10/1/05	10/1/05
2005	10/1/06	10/1/06
2006	10/1/07	10/1/07
2007	10/1/08	10/1/08
2008	10/1/09	10/1/09
2009	10/1/10	10/1/10
2010	10/1/11	10/1/11
2011	10/1/12	10/1/12
2012	10/1/13	10/1/13
2013	10/1/14	10/1/14
2014	10/1/15	10/1/15
2015	10/1/16	10/1/16
2016	10/1/17	10/1/17
2017	10/1/18	10/1/18
2018	10/1/19	10/1/19
2019	10/1/20	10/1/20
2020	10/1/21	10/1/21
2021	10/1/22	10/1/22
2022	10/1/23	10/1/23
2023	10/1/24	10/1/24
2024	10/1/25	10/1/25
2025	10/1/26	10/1/26
2026	10/1/27	10/1/27
2027	10/1/28	10/1/28
2028	10/1/29	10/1/29
2029	10/1/30	10/1/30
2030	10/1/31	10/1/31
2031	10/1/32	10/1/32
2032	10/1/33	10/1/33
2033	10/1/34	10/1/34
2034	10/1/35	10/1/35
2035	10/1/36	10/1/36
2036	10/1/37	10/1/37
2037	10/1/38	10/1/38
2038	10/1/39	10/1/39
2039	10/1/40	10/1/40
2040	10/1/41	10/1/41
2041	10/1/42	10/1/42
2042	10/1/43	10/1/43
2043	10/1/44	10/1/44
2044	10/1/45	10/1/45
2045	10/1/46	10/1/46
2046	10/1/47	10/1/47
2047	10/1/48	10/1/48
2048	10/1/49	10/1/49
2049	10/1/50	10/1/50
2050	10/1/51	10/1/51
2051	10/1/52	10/1/52
2052	10/1/53	10/1/53
2053	10/1/54	10/1/54
2054	10/1/55	10/1/55
2055	10/1/56	10/1/56
2056	10/1/57	10/1/57
2057	10/1/58	10/1/58
2058	10/1/59	10/1/59
2059	10/1/60	10/1/60
2060	10/1/61	10/1/61
2061	10/1/62	10/1/62
2062	10/1/63	10/1/63
2063	10/1/64	10/1/64
2064	10/1/65	10/1/65
2065	10/1/66	10/1/66
2066	10/1/67	10/1/67
2067	10/1/68	10/1/68
2068	10/1/69	10/1/69
2069	10/1/70	10/1/70
2070	10/1/71	10/1/71
2071	10/1/72	10/1/72
2072	10/1/73	10/1/73
2073	10/1/74	10/1/74
2074	10/1/75	10/1/75
2075	10/1/76	10/1/76
2076	10/1/77	10/1/77
2077	10/1/78	10/1/78
2078	10/1/79	10/1/79
2079	10/1/80	10/1/80
2080	10/1/81	10/1/81
2081	10/1/82	10/1/82
2082	10/1/83	10/1/83
2083	10/1/84	10/1/84
2084	10/1/85	10/1/85
2085	10/1/86	10/1/86
2086	10/1/87	10/1/87
2087	10/1/88	10/1/88
2088	10/1/89	10/1/89
2089	10/1/90	10/1/90
2090	10/1/91	10/1/91
2091	10/1/92	10/1/92
2092	10/1/93	10/1/93

Projected Test Year Ended

Prior To Ended

Citation: A. E. Starbrough

[illegible][illegible]

13. This adjustment relates to the removal of the rents associated with the settlement of an employee discrimination lawsuit. These rents should have been recorded before the 1999 expenses associated with this settlement were recorded before the 1999.

10. This additional relates to the removal of the legal fees and other expenses associated with the 1995 and 1996 and 1997 investigations associated with Gulf Power Company's equity plans.

INVESTOR REVENUE YEAR RECOVERABLE O & B EXPENSES BY FUNCTION

Schedule 9-20

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: GULF POWER COMPANY
 SECRET NO.: 091305-21

EXPLANATION: Provide adjustments to benchmark year O & B expenses related to expenses recoverable through excursions other than base rates. Exclude any adjustments.

Type of Data Shown:
 Historical Test Year Ended 9/30/07
 Projected Test Year Ended
 Prior Year Ended
 Witness: A. G. Scarborough

Line No.	Function	Benchmark Year Actual O & B (\$000)	Adjustments for the Year Benchmark Expense Recovery (\$000)	Benchmark Year Adjusted O & B (\$000)

Refer to Schedule 9-33 for the Energy Conservation Cost Recovery adjustment which is the only non-fuel O&B recovered through other rate recovery mechanism available.

FLORIDA PUBLIC SERVICE CORPORATION

(LPA) AMOUNT:

for each year since the benchmark year, provide the amounts and percent increases associated with customers and average CPI. Show the calculation for each compound multiplier.

Type of Data Shown:

Historical Test Year Ended 9/30/09

Projected Test Year Ended

Prior Year Ended

Witness: B. C. Scarborough

COMPANY: GULF POWER COMPANY

INVEST NO.: 091305-41

Year	Total Customers		Average CPI-B (1963-1969 = 100)		Inflation and Growth Compound Multiplier
	Amount	% Increase Multiplier	Amount	% Increase Multiplier	
1	Total Customers		Average CPI-B (1963-1969 = 100)		Inflation and Growth Compound Multiplier
2	Year	Compound Multiplier	Amount	% Increase Multiplier	
3	1969	279,506	1.00000	1.00000	1.0000
4	1965	255,135	3.4972	1.00992	1.0074
5	1963	263,646	4.1232	1.00873	1.1396
6	1967	271,400	2.9702	1.13724	1.2314
7	1968	277,853	2.3711	1.13866	1.3187
8	Sept 12 09 1969	282,480	1.6381	1.13972	1.3899

TIME - UP OF GULF POWER MULTIPLE (1977 - 1983), PROJECTED TO 2022

9	1974 ACTUAL	1.27006	1.4316	1.7610
10	1978 PROJECTED	1.26429	1.4316	1.7942
11	DIFFERENCE	0.00577	0.00000	0.0368

12 = 1974 ACTUAL CPI AND 4.31 AND CUSTOMER GROWTH AND 1.3031.
 13 = 1978 PROJECTED CPI AND 4.31 AND CUSTOMER GROWTH AND 1.311.

FLORIDA PUBLIC SERVICE COMMISSION **EXPLANATION:** Provide the following information concerning pension cost for the test year, and the prior year if the test year is projected.

COMPANY: Gulf Power Company

INQUIRY NO.: 091345-EI

Type of Data Shown:

Historic Test Year Ended 9/30/89

Projected Test Year Ended / /

Prior Year Ended / /

Witness: A. E. Scarborough

Line No. **Description**

-- Amount --
Test Year
1989

1	Service Cost	2,772,325
2	Interest Cost	5,342,859
3	Actual Return on Assets	(7,125,661)
4	Net Amortization and Referral	(956,656)
5	Amortization of Prior Service Cost	12,988
6	Total Net Periodic Pension Cost	46,648

7	For the Year:	
8	Expected Return on Assets	(7,125,661)
9	Assumed Rate of Return on Plan Assets	8.3%
10	Amortization of Transition Asset or Obligation	(738,391)
11	Percent of Pension Cost Capitalized	22.8%
12	Pension Cost Recorded in Account 955	47,088
13	Minimum Required Contribution Per IRS	0
14	Minimum Allowable Contribution Per IRS	0
15	Actual Contribution Made to the Trust Fund	0
16	Actuarial Attribution Approach Used for Funding	
17	Assumed Discount Rate for Computing Funding	7.3%
18	Allocation Method Used to Assign Costs if the Utility Is Not the	
19	Sole Participant in the Plan. Attach the Relevant Procedures.	N/A

Frozen Initial Liability

At Year End:

20	Accumulated Benefit Obligation	45,000,000	• Projections
21	Projected Benefit Obligation	69,357,000	•
22	Vested Benefit Obligation	44,500,000	•
23	Assumed Discount Rate (Settlement Rate)	8.3%	
24	Assumed Rate for Salary Increases	6.8%	
25	Fair Value of Plan Assets	97,482,000	•
26	Market Related Value of Assets	93,165,000	•
27	Balance in Working Capital (Acct 165-911)	1,465,221	
28	Assets shown are for calendar year 1989, since this information is not available for the 12-months ended 9/89. Pension expense for 12-months ended 9/89 is \$ 518,231.76.		

Supporting Schedules:

Recap Schedules:

INTERIM REVENUE EXPANSION FACTOR

Schedule 9-37 09 Jurisdictional Factors

Type of Data Shown:
Historic Test Year Ended 9/30/89
Projected Test Year Ended
Prior Year Ended
Witness: R. J. McMillan
A. E. Scarborough

FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: Provide the calculation of the revenue expansion factor for the test year.

COMPANY: GULF POWER COMPANY

DOCKET NO. 1091343-E1

Line No.	Description	Percent	Percent
----------	-------------	---------	---------

1.	Revenue Requirement		100.0000
2.	Gross Receipts Tax Rate		1.3600
3.	Regulatory Assessment Rate		0.1230
4.	Bad Debt Rate		0.1133
5.	Net Before Income Taxes (1) - (2) - (3) - (4)		98.2617
6.	State Income Tax Rate	5.3600	
7.	State Income Tax (5) x (6)		5.0644
8.	Net Before Federal Income Tax (5) - (7)		92.8373
9.	Federal Income Tax Rate	34.0000	
10.	Federal Income Tax (8) x (9)		31.5715
11.	Revenue Expansion Factor (8) - (10)		61.2658
12.	Net Operating Income Multiplier (1000 / Line 11)		1.631697

e Reserve for Bad Debt Accrual (Per NFR C-25)	6511,000
Div. by Total Territorial Sales & Other Operating Revenues (Per NFR C-10)	9451,004,000
	0.001133

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the company's 13-month average cost of capital for:

Type of Data Shown:

COMPANY: GULF POWER COMPANY

1) the test year,

Historic Test Year Ended 9/30/89

2) the prior year if the test year is projected, and

Projected Test Year Ended

3) the test year of the last rate case

Prior Test Year Ended

DOCKET NO.: 891345-E1

Witness: R. J. McMillan

A. E. Scarbrough

Last Rate Case Test Year Ended 12/31/84

Present Rate Case
Test Year Ended 9/30/89

Line No.	Class of Capital	Requested				Approved							
		Jurisdictional Rate Base (000)	Ratio %	Cost Rate %	Weighted Rate %	Jurisdictional Rate Base (000)	Ratio %	Cost Rate %	Weighted Rate %	Jurisdictional Rate Base (000)	Ratio %	Cost Rate %	Weighted Rate %
1	Long-Term Debt	283,157	42.42	9.21	3.91	269,192	43.03	9.24	3.97	313,194	37.33	8.99	3.21
2	Short-Term Debt	6,232	0.93	9.20	0.09	5,894	0.94	9.20	0.09	1,048	0.12	10.29	0.01
3	Preferred Stock	57,139	8.96	8.63	0.73	54,242	8.67	8.65	0.75	52,304	6.73	7.62	0.47
4	Common Equity	197,683	27.92	15.83	4.43	173,441	27.76	15.60	4.33	254,722	30.36	13.00	3.95
5	Customer Deposits	9,478	1.41	7.88	0.11	9,230	1.48	7.88	0.12	14,975	1.79	7.66	0.14
6	Deferred Taxes	86,583	12.88			88,838	12.92			162,798	19.41		
7	Investment Credit - Zero Cost	1,412	0.21			1,384	0.21			971	0.12		
8	Investment Credit - Weighted Cost	38,518	5.73	9.83	0.56	31,241	4.99	9.75	0.49	38,942	4.64	10.32	0.48
		672,224	100.00		9.83	625,602	100.00		9.75	838,934	100.00		8.76

Schedule 6-39 09 Jurisdictional Factors INTERIM SHORT-TERM DEBT

FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: Provide the specified data on short-term debt issues on a 13-month average basis for the test year.

COMPANY: GULF POWER COMPANY

DOCKET NO.: 091345-E1

Type of Data Shown:
 Historical Test Year Ended 9/30/09
 Projected Test Year Ended
 Prior Year Ended
 Witness: R. J. Millan
 A. E. Scarbrough

Month	Amount	Cost Rate	Annual Interest	Cost Rate
OCTOBER	0	0	0	
NOVEMBER	0	0	0	
DECEMBER	0	0	0	
JANUARY	0	0	0	
FEBRUARY	0	0	0	
MARCH	0	0	0	
APRIL	0	0	0	
MAY	4000000	0.1050	420000	
	4000000	0.1048	419200	
	1500000	0.1021	153150	
JUNE	2000000	0.1000	200000	
	2000000	0.1000	200000	
	1000000	0.1000	100000	
JULY	0	0	0	
AUGUST	0	0	0	
SEPTEMBER	0	0	0	
Total	14500000		1492350	
13 MA	1115385		114796	0.1029

INTERIM LONG-TERM DEBT MATURITIES

Schedule 6-00 00 Jurisdictional Factors

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: GULF POWER COMPANY
 BOCSET NO. 1691345-11
 Type of Data Shown:
 Historic Test Year Ended 9/30/09
 Projected Test Year Ended
 Prior Year Ended
 Witness: B. J. McMillan
 A. E. Scarborough

EXPLANATION: Provide the specified data on long-term debt issues on a 15-month average basis for the test year. Arrange by type of issue (e.g., first mortgage bonds).

(Thousands of Dollars)

Thirteen Month Average Long-Term Debt for the Test Year Ended 9/30/09

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
Description, Coupon Rate No. Years of Life	Issue Date	Maturity Date	Call Provisions Special Restriction (See 8-4b)	Principal Amount Sold (Face Value)	Principal Amount Outstanding as of 9/30/09	Amount Due Within One Year	Unamortized Discount (Premium) Associated With (F)	Unamort. Expense & Loss on Acquired Debt	Net
First Mortgage Bonds									
1 5 1 Series due 1990	7-01-69	7-01-90	-	5,000	3,800	3,800	0	0	3,800
2 4 5/8% Series due 1994	10-07-64	10-01-94	-	12,000	12,000	-	(19)	11	12,000
3 6 1 Series due 1996	6-15-66	6-01-96	-	15,000	15,000	-	(79)	12	15,017
4 7 3/4% Series due 1999	3-06-69	3-01-99	-	15,000	15,000	-	(11)	19	16,972
5 8 7/8% Series due 2000	7-09-70	7-01-00	-	16,000	12,123	-	4	18	12,101
6 7 1/2% Series due 2001	10-13-71	10-01-01	-	21,000	21,000	-	74	33	20,991
7 7 1/2% Series due 2002	5-16-72	5-01-02	-	22,000	22,000	-	54	33	21,911
8 7 1/2% Series due 2003	5-01-73	5-01-03	-	25,000	25,000	-	41	45	24,914
9 8 3/8% Series due 2007	3-17-77	3-01-07	-	32,000	35,000	-	359	73	34,577
10 9 1 Series due 2008	9-28-78	9-01-08	-	25,000	25,000	-	101	113	24,786
11 10 1/4% Series due 2009	5-01-79	5-01-09	-	30,000	30,000	-	281	115	29,404
12 15 1 Series due 2010	2-28-80	2-01-10	-	50,000	0	-	0	4,933	14,933
13 16 1/8% Series due 2016	2-19-86	2-01-16	-	50,000	50,000	-	501	209	49,210
14 1 1/2% Series due 1998	5-03-88	6-01-98	-	35,000	32,403	-	0	202	32,203
Pollution Control Bonds									
15 0 1 Series due 2004	12-01-74	12-01-04	-	8,930	8,930	-	162	140	8,448
16 6 3/4% Series due 2006	3-01-76	3-01-06	-	12,000	12,000	-	142	100	12,239
17 6 1 Series due 2006	10-01-76	10-01-06	-	12,500	12,500	-	149	100	12,231
18 3.90 1 Rate due 2003	8-01-80	11-01-03	-	8,475	8,075	-	0	61	8,014
19 11 1/2% Series due 2011	5-20-81	5-01-11	-	21,200	21,200	-	221	205	20,694
20 12 3/2% Series due 2012	8-01-82	8-01-12	-	32,000	0	-	0	1,720	11,720
21 10 1 Series due 2013	8-24-83	8-01-13	-	20,000	20,000	-	278	276	19,496
22 10 1/2% Series due 2014	12-01-84	12-01-14	-	42,000	42,000	-	406	291	41,223
23 8 1/4% Series due 2017	6-01-87	6-01-17	-	32,000	32,000	-	0	917	31,083
24 Total				545,905	456,003	3,800	2,675	9,810	443,698

LONG-TERM DEBT OUTSTANDING

Schedule C-40 09 Jurisdictional Factors

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: GULF POWER COMPANY
 DECKET NO. 1071345-11

EXPLANATION: Provide the specified data on long-term debt issues outstanding at the end of the test year, arranged by type of issue (e.g., first mortgage bonds).

Type of Data Shown:

Historic Test Year Ended 9/30/09
 Projected Test Year Ended
 Prior Year Ended
 Witnesses: R. J. McMillan
 A. E. Scarborough

(Thousands of Dollars)

Long-Term Debt Outstanding as of 9/30/09

Line No.	Description, Coupon Rate, Years of Life	(E) Amortization Amt. of Loss on Principal Outstanding	(F) Total Amortization (E) + (F)	(G) Annualized Interest Cost (G) x (F)	(H) Total Interest Cost (H) + (H)	(I) Effective Cost Rate (I) / (J)
1	3 1/2 Series due 1990	0	0	0	195	5.01
2	4 5/8 Series due 1994	(4)	2	(2)	555	4.41
3	6 1/2 Series due 1996	(4)	2	(2)	900	5.98
4	7 3/4 Series due 1999	(1)	2	1	1,163	7.76
5	8 7/8 Series due 2000	0	2	2	1,076	8.91
6	7 1/2 Series due 2001	4	3	9	1,575	7.38
7	7 1/2 Series due 2002	4	3	7	1,859	7.56
8	7 1/2 Series due 2003	3	3	6	1,893	7.35
9	8 3/4 Series due 2007	21	4	25	2,931	8.25
10	9 1/2 Series due 2008	5	4	11	2,238	9.12
11	10 1/4 Series due 2009	10	4	20	3,073	10.45
12	13 1/2 Series due 2010	0	243	243	0	0.00
13	10 1/4 Series due 2016	19	11	30	5,063	10.25
14	9 1/2 Series due 1998	0	23	23	2,989	9.33
15	0 1/2 Series due 2004	7	11	18	716	8.44
16	6 3/4 Series due 2006	9	6	15	864	7.00
17	6 1/2 Series due 2006	10	6	16	750	6.26
18	5.99 1/2 Series due 2003	0	4	4	600	5.99
19	11 1/2 Series due 2011	10	13	23	2,438	11.89
20	12 3/4 Series due 2012	0	75	75	0	0.00
21	10 1/2 Series due 2013	10	11	21	2,000	10.37
22	10 1/2 Series due 2014	19	12	31	4,410	10.77
23	0 1/4 Series due 2017	0	33	33	2,640	8.60
24	Total	128	481	609	39,589	9.06

Pollution Control Bonds

15	0 1/2 Series due 2004	7	11	18	716	8.44
16	6 3/4 Series due 2006	9	6	15	864	7.00
17	6 1/2 Series due 2006	10	6	16	750	6.26
18	5.99 1/2 Series due 2003	0	4	4	600	5.99
19	11 1/2 Series due 2011	10	13	23	2,438	11.89
20	12 3/4 Series due 2012	0	75	75	0	0.00
21	10 1/2 Series due 2013	10	11	21	2,000	10.37
22	10 1/2 Series due 2014	19	12	31	4,410	10.77
23	0 1/4 Series due 2017	0	33	33	2,640	8.60

Schedule E-40 OF Jurisdictional Factors LONG-TERM DEBT OUTSTANDING

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: GULF POWER COMPANY
 DEBT: 001091345-E1
 EXPLANATION: Provide the specified data on long-term debt issues outstanding at the end of the test year. Arrange by type of issue (e.g., first mortgage bonds).
 Type of Data Shown:
 Historic Test Year Ended 9/30/09
 Projected Test Year Ended
 Prior Year Ended
 Witness: R. J. McMillan
 A. E. Scarborough

13-Month Average Long-Term Debt as of 9/30/09

Line No.	Description, Coupon Rate, Years of Life	(6) Average Principal Amount Outstanding	(8) Unamortized Discount (Premium) Associated With (6)	(5) Unamortized Discount, Premium Expense & Loss on Recaptured Debt	(11) (8) - (5)	(9) Average Amortization of Discount/ Premium & Issuing Exp.	(17) Average Amort. of Loss on Recaptured Debt	(10) Average Interest Cost	(11) Total Average Interest Cost	Effective Cost Rate (10) / (11)
First Mortgage Bonds										
1	4 3/4% Series due 1989	3,769	0	(11)	3,770	0	0	179	179	4.75
2	5 1/2 Series due 1990	3,090	0	0	3,090	0	0	193	193	5.01
3	4 5/8% Series due 1994	12,000	(21)	12	12,009	(4)	2	335	333	4.49
4	6 1/2 Series due 1996	15,000	(137)	12	15,020	(4)	2	900	898	5.98
5	7 3/4% Series due 1999	15,000	(111)	20	14,991	(1)	2	1,163	1,164	7.76
6	6 7/8% Series due 2000	12,123	6	19	12,098	0	2	1,076	1,078	8.91
7	7 1/2% Series due 2001	21,000	76	37	20,987	6	3	1,375	1,394	7.58
8	7 1/2% Series due 2002	22,000	56	37	21,997	6	3	1,659	1,657	7.56
9	7 1/2% Series due 2003	25,000	43	47	24,910	3	3	1,875	1,881	7.55
10	8 3/8% Series due 2007	32,000	361	75	34,564	21	4	2,931	2,936	9.25
11	9 1/2 Series due 2000	25,000	104	116	24,780	3	6	2,250	2,261	9.12
12	10 1/4% Series due 2009	30,000	200	110	29,594	14	6	3,075	3,093	10.46
13	15 1/2 Series due 2016	0	0	5,053	(5,053)	0	243	0	243	0.00
14	10 1/8% Series due 2016	20,000	510	293	49,197	19	11	5,043	5,093	10.25
15	9 1/2% Series due 1990	33,207	0	213	32,994	0	23	3,055	3,078	9.33

INTERIM PREFERRED STOCK

Schedule 6-4) 89 Jurisdictional Factors

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

Provide data as specified on preferred stock on a 13-month average basis for the test year.

Type of Data Shown:

Historic Test Year Ended 9/30/89

Projected Test Year Ended

Prior Year Ended

Witness: R. J. McMillan

A. E. Scarborough

COMPANY: GULF POWER COMPANY

DOCKET NO.: 891345-E1

(0000)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Line No.	Description	Issue Date	Call Provision Collapsible At	Principal Amount Sold	Principal Amount Outstanding	Premium on Principal Amount Sold	Premium Associated With (6)	Issuing Expense Associated With (5)	Issuing Expense Associated with (6)	Net Proceeds (6)-(10)+(8)	Dollar Dividend On Face Value (2) x (6)	Effective Cost Rate (12)/(11)
1	4.442	11-15-50	105.00	5,103	5,103	23	23	106	106	5,020	237	4.72
2	5.162	7-07-60	103.47	5,000	5,000	7	7	30	30	4,977	258	3.18
3	5.442	6-15-66	104.42	5,000	5,000	15	15	14	14	5,001	272	5.44
4	7.522	3-06-69	105.38	5,000	5,000	20	20	17	17	5,003	376	7.52
5	8.522	8-24-71	108.43	5,000	5,000	7	7	32	32	5,035	431	8.56
6	7.097	5-16-72	107.59	5,000	5,000	16	16	16	16	5,000	394	7.88
7	10.402	12-04-75	110.00	15,000	7,673	0	0	234	167	7,506	798	10.63
8	8.282	2-17-77	108.28	15,000	15,000	0	0	392	392	14,608	1242	8.50
9	9.522	5-02-79	109.52	10,000	10,000	0	0	185	185	9,815	932	9.70
10	11.362	2-21-80	111.36	10,000	6,192	0	0	170	162	6,090	703	11.34
11	TOTAL			80,163	69,628	88	88	1,196	1,061	68,055	3,663	8.32

SCHEDULE C-42 Interim Customer Deposits

FLORIDA PUBLIC SERVICE COMMISSION

Company: GULF POWER COMPANY

Rechnut No. 891345-EI

Explanation: Provide monthly balances, interest rates, and interest payments on customer deposits for the test year and, if the test year is projected, the prior year. Indicate the company policy on collecting deposits, deposit size, payment of interest, and refunds.

Witness: A. E. Scarborough

Historical Test Year Ended 9/30/89
Projected Test Year Ended _/_/_
Prior Year Ended _/_/_

(1) Line No.	(2) Month and Year	(3) Active Customer Deposits (000)	(4) Inactive Customer Deposits (000)	(5) Total Deposits (3)+(4)+(5) (000)	(6) Interest Payments (000)	(7) Actual Payments and Credits on Bills (000)
1	September 89	0 15,402,020	0335,107	0 15,827,127	0	0 11,244
2	October 89	15,342,350	207,313	15,549,663	99,930	17,560
3	November 89	15,219,593	207,223	15,426,816	96,571	20,755
4	December 89	15,168,447	207,223	15,315,690	107,322	19,234
5	January 90	15,135,472	206,939	15,342,411	107,643	22,975
6	February 90	15,243,913	206,781	15,450,694	94,347	23,418
7	March 90	15,343,137	194,572	15,537,709	103,424	25,822
8	April 90	15,381,587	194,572	15,576,159	95,837	29,022
9	May 90	15,426,455	21,824	15,448,279	98,435	34,459
10	June 90	15,595,459	21,124	15,616,583	89,584	976,893
11	July 90	15,323,994	20,823	15,344,817	105,384	3,729
12	August 90	15,602,001	20,573	15,713,594	94,512	6,907
13	September 90	15,720,356	7,222	15,727,578	99,982	19,562
13	Month Average		1142,492			
12	Month Total			0186,269,484		01,191,174
	Effective Interest Rate					
	12 Month Interest					
	coupon divided by					
	Column 5					

Supporting Schedules:

Recap Schedules:

Schedule B-43 09 Jurisdictional Factors INTEREST RECONCILIATION OF JURISDICTIONAL RATE BASE AND CAPITAL STRUCTURE

FLUORIN PUBLIC SERVICE COMMISSION
 COMPANY: GULF POWER COMPANY
 DOCKET NO. 1091345-E1

EXPLANATION: Reconcile the total capital structure (as shown on Schedule B-39) with the jurisdictional 13-month average rate base for the corresponding time period (as shown on Schedule B-2). Provide this schedule for the test year, and the prior year if the test year is projected.

Type of Data Shown:
 Historic Test Year Ended 9/30/89
 Projected Test Year Ended
 Prior Year Ended
 Witness: R. J. McMillan
 A. E. Scarborough

13-month Average Prior Year Ended 9/30/89										
Line No	Description	(A) Long Term Debt	(B) Short Term Debt	(C) Preferred Stock	(D) Common Equity	(E) Customer Deposits	(F) Deferred Taxes	(G) Investment Zero Cost	(H) Investment Credit Weighted Cost	(I) Total
1	Total Company per Books	496,851	1,115	69,628	357,854	15,546	206,428	1,633	56,762	1,192,417
2	Less Specific Adjustments									
3	Provision Financing	32,994			24,217					57,211
4	Banked Coal Deposit Financing	69,160			(4,783)					69,160
5	Common Dividends Declared				144					(4,783)
6	Leisure Loans				14,714					14,714
7	Non-Utility Adjustments			13,387	52,399		27,294		9,336	104,679
8	Gulf Power Sales Cap. Struct.	61,522								
9	Total Company net of Specific Adj	333,175	1,115	53,441	276,972	15,546	173,180	1,633	61,426	897,692
10	Less Pre-hold Adjustments									
11	(Schedule on SF 8-43 Pg 2 of 2)	12,242		2,443	9,706	371	6,363	38	1,372	32,778
12	Total Company Adjusted	320,933	1,074	53,298	261,016	14,975	166,817	995	39,794	859,310
13	Jurisdictional Factor	0.972861	0.972861	0.972861	0.972861	1.000000	0.972861	0.972861	0.972861	0.972861
14	Jurisdictional Capital Structure	313,199	1,040	52,364	254,772	14,975	163,798	771	38,942	838,954

Schedule 6-43 69 Jurisdictional Factors INTERIM RECONCILIATION OF JURISDICTIONAL RATE BASE AND CAPITAL STRUCTURE

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: GULF POWER COMPANY
 DOCKET NO. 1011345-E1

EXPLANATION: Reconcile the total capital structure (as shown on Schedule 6-3B) with the jurisdictional 13-month average rate base for the corresponding time period (as shown on Schedule 6-3). Provide this schedule for the test year, and the prior year if the test year is projected.

Type of Rate Shown:
 Historic Test Year Ended 9/30/89
 Projected Test Year Ended
 Prior Year Ended
 Witness: R. J. McMillen
 A. E. Scarborough

Line No	Item	Interim Period Ended 9/30/89
Pre-Rate Adjustments to Capital Structure		
15	Rate Base Adjustments per WPB 6-3 (Net of Non-Utility Adj.)	342
16	Net Investment Related Coal Costs	48
17	Accumulated Depreciation - Investigation	8,977
18	Interest - Bearing CBIP	
19	Adjustments to Current Assets and Other Property:	
20	Black Boiler Cooling Lake & Fenced Property Ins. Res.	3,324
21	Temporary Cash Investments	19,327
22	Notes Receivable	36
23	Loans to Employees	1,232
24	Interest & Dividends Receivable	138
25	Coal Inventory Adjustment	2,136
26	Adjustments to Deferred Credits:	
27	Air Products Bill Credit	347
28	Corryville Inshore Study - Cordons Pump	638
29	Plant Diesel Coal Buyout	49,160
30	Peabody Prepayment	54,760
31	Fuel & Conservation Under Recovery	1,695
32	Corporate Investigation & Acid Rain	166
33	Employee Lament & Misc.	24
34	Standardized Rate Case	334
35	Schorer Fee-up	1
36	Adjustments to Deferred Credits:	
37	Non-utility Advance	(2,779)
38	Peabody Prepayment	(710)
39	Diesel Fee-up & Schorer Common Fee	(49)
40	Total Rate Base Adjustments net of Non-Utility Less:	139,149
41	Peabody Financing	37,711
42	Diesel Coal Buyout	49,160
43	Total Pre-Rate Adjustments	32,778

Schedule G-45

INTERIM REVENUE FROM SALE OF ELECTRICITY BY RATE SCHEDULE
ADJUSTMENT TO TEST YEAR UNBILLED REVENUE

Page 1 of 2

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION : Provide a schedule showing the calculation of the adjustment by rate class to the test year amount of unbilled revenue for the effect of the proposed rate increase.

Type of Data Shown:

COMPANY: GULF POWER COMPANY

Historic Test Year Ended 09 / 30 / 89

DOCKET NO.: 891345-E1

Witness: J. L. HASKINS

FOR EACH RATE SCHEDULE :

PROPOSED INCREASE AFTER ADJUSTMENTS / (1 + (PRESENT UNBILLED REVENUE / PRESENT BASE REVENUE))

	(1)	(2)	(3)	(4)	(5)
RATE CLASS	PROPOSED INCREASE AFTER ADJUSTMENT	PRESENT UNBILLED REVENUE	PRESENT BASE REVENUE	ADJUSTED REVENUE TARGET INCREASE COL (1)/(1+COL (2)/COL (3))	INCREASE IN UNBILLED REVENUE COL (1) - COL (4)
RS	\$10,051,991	(\$1,062,771)	\$126,405,863	\$10,137,221	(\$85,230)
GS	0	(67,671)	13,509,067	\$0	0
GSD	2,660,585	(549,083)	50,169,815	\$2,690,026	(29,441)
LP	1,947,007	(353,960)	27,949,446	\$1,971,981	(24,974)
PXT	268,810	0	16,075,968	\$268,810	0
OSI & OSII	106,607	(7,167)	3,404,673	\$106,832	(225)
OSIII	0	(1,545)	331,216	\$0	0
TOTAL :	\$15,035,000	(\$2,042,197)	\$237,846,048	\$15,174,870	(\$139,870)

Supporting Schedules: G-47, G-48

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 891345-E1

EXPLANATION: Compare jurisdictional revenue excluding service charges by rate schedule under present and proposed rates for the test year. If any customers are to be transferred from one schedule to another, the revenue and billing determinant information shall be shown separately for the transfer group and not be included under either the new or old classification. Provide the calculation of the revenue from fuel, ECCR, oil backout, including the factors used for the test year. (\$000)

Type of Data Shown:

Historic Test Year Ended 09 / 30 / 89

Witness: J. L. HASKINS

PRESENT RATES - TEST YEAR

Rate SCHEDULE	REVENUES UNDER PRESENT RATES (\$000)					REVENUES UNDER PROPOSED RATES (\$000)					Base		Total	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	\$	%	\$	%
	Base	Fuel	ECCR	UNBILLED BASE	OVERALL	Base	Fuel	ECCR	UNBILLED BASE	OVERALL	(6) - (1)	(11) / (1)	(10) - (5)	(13) / (5)
RS/RST	\$126,406	\$70,030	\$1,046	(\$1,063)	\$196,419	\$136,543	\$70,030	\$1,046	(\$1,148)	\$206,471	\$10,137	8.02%	\$10,052	5.12%
GS/GST	13,509	4,145	62	(68)	17,648	13,509	4,145	62	(68)	17,648	0	0.00%	0	0.00%
GSD/GSDT	50,170	37,194	554	(549)	87,369	52,860	37,194	554	(579)	90,029	2,690	5.36%	2,660	3.04%
LP/LPT	27,949	28,537	435	(354)	56,567	29,921	28,537	435	(379)	58,514	1,972	7.06%	1,947	3.44%
PK/PKT	16,076	20,870	321	0	37,267	16,345	20,870	321	0	37,536	269	1.67%	269	0.72%
OS 1&11	3,405	976	14	(7)	4,388	3,512	976	14	(7)	4,495	107	3.14%	107	2.44%
OS 111	331	150	2	(2)	481	331	150	2	(2)	481	0	0.00%	0	0.00%
	\$237,846	\$161,902	\$2,434	(\$2,043)	\$400,139	\$253,021	\$161,902	\$2,434	(\$2,183)	\$415,174	\$15,175	6.38%	\$15,035	3.76%

Supporting Schedules: G-47, G-48

Recap Schedules:

Note - This schedule does not include service charge revenue.
Fuel & ECCR include unbilled fuel and ECCR as well as billed fuel & ECCR

FLORIDA PUBLIC SERVICE COMMISSION

Explanation: Provide a schedule of revenues from all service charges (initial connection, etc.) under present and proposed rates.

Type of data shown:

--- Historical Test Year Ended 9/30/89
 --- Projected Test Year Ended 1990
 --- Prior Year Ended 1989
 Witness: A. E. Scarborough

Company: GULF POWER COMPANY

Docket No. 891345-EI

October 88 - September 89

Type of Service Charge*	Number of Transactions	Present Charge	Proposed Charge	Revenues at		Increase	
				Present Charges	Proposed Charges	Dollars	Percent
1	6,379	816		\$ 105,264			
2	84,251	16		1,380,016			
3	10,193	16		163,008			
4	10,074	6		60,444			
5							
6	808	30		24,240			
7 Totals	113,905					\$1,733,052	

*1-Initial Service; 2-Reconnecting a Subsequent Subscriber; 3-Reconnection of Existing Customer After Disconnection for Cause; 4-Field Credit Visit; 5-Installing and Removing Temporary Service; 6-Minimum Investigation Fee

Supporting Schedules:

Recap Schedules

SCHEDULE G-46

Interim Revenues From Service Charges (Account 451)

Page 2 of 3

FLORIDA PUBLIC SERVICE COMMISSION

Explanation: Provide a schedule of revenues from all service charges (initial connection, etc.) under present and proposed rates.

Type of data shown:
 --- Historical Test Year Ended 9/30/89
 --- Projected Test Year Ended 1990

Company: GULF POWER COMPANY

Docket No. 891345-EI

Witness: A. E. Scarbrough

October 88 - September 89

Type of Service Charge	Number of Transactions	Present Charge	Proposed Charge	Revenues at Present Charges	Revenues at Proposed Charges	Increase	
						Dollars	Percent
1	1,218	\$16		\$ 19,488			
2	2,444	16		39,104			
3	1,223	16		19,568			
4	1,209	6		7,254			
5	3,444	48		165,312			
6	11	30		330			
7 Totals	9,549			\$251,056			

1-Initial Service; 2-Reconnecting a Subsequent Subscriber; 3-Reconnection of Existing Customer After Disconnection for Cause; 4-Field Credit Visit; 5-Installing and Removing Temporary Service; 6-Minimum Investigation Fee

Supporting Schedules:

Recap Schedules

SCHEDULE G-46

Interim - Revenues From Service Charges (Account 451)

GSD

Page 3 of 3

FLORIDA PUBLIC SERVICE COMMISSION

Type of data shown:

--- Historical Test Year Ended 9/30/89
--- Projected Test Year Ended 1990

Company: GULF POWER COMPANY

Witness: A. E. Scarbrough

Docket No. 891345-E1

October 88 - September 89

Type of Service Charge	Number of Transactions	Present Charge	Proposed Charge	Revenues at		Increase	
				Present Charges	Proposed Charges	Dollars	Percent
1	325	816		\$ 5,200			
2	1,150	16		18,400			
3	576	16		9,216			
4	569	6		3,414			
5							
6	5	39		150			
7 Totals	2,625					\$36,380	

1-Initial Service; 2-Reconnecting a Subsequent Subscriber; 3-Reconnection of Existing Customer After Disconnection for Cause; 4-Field Credit Visit; 5-Installing and Removing Temporary Service; 6-Minimum Investigation Fee

Supporting Schedules

Recap Schedules

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 891345-E1

EXPLANATION: By rate schedule, calculate revenues under present and proposed rates for the test year. If any customers are to be transferred from one schedule to another, show revenues separately for the transfer group. Correction factors are used for historic test years only. The total base revenue by class must equal that shown in Schedule G-45. PROVIDE TOTAL NUMBER OF BILLS, KWH's, AND BILLING KWH FOR EACH RATE SCHEDULE (INCLUDING STANDARD AND TIME OF USE CUSTOMERS) AND TRANSFER GROUP.

Type of Data Shown:

Historic Year Ended 09/30/89

Witness: J. L. HASKINS

REVENUE CALCULATION FOR RATE SCHEDULE RS AND RST

PRESENT REVENUE CALCULATION

CUSTOMER CHARGE	NUMBER OF BILLS	REVENUES
STANDARD :	2,828,382 BILLS @ \$6.25 /BILL	\$17,677,388
TOU :	199 BILLS @ \$9.25 /BILL	\$1,841
	12 BILLS @ \$6.25 /BILL	\$75
ENERGY & DEMAND CHARGE	KWH IN BLOCK	
STANDARD		
JUNE-SEPT. :	1,346,717,648 KWH @ \$ 0.03716 /KWH	\$50,044,028
OCT.-MAY :	1,702,350,900 KWH @ \$ 0.03148 /KWH	\$53,590,006
TOU : ON-PEAK	73,625 KWH @ \$ 0.07797 /KWH	\$5,741
TOU : OFF-PEAK	223,390 KWH @ \$ 0.01378 /KWH	\$3,078
BASE REVENUE		\$121,322,157
CORRECTION FACTOR		1.04190254
HISTORIC YEAR ENDED 09/30/89 BASE REVENUE		\$126,405,864
INTERIM @ 8.0196%		\$10,137,245
TOTAL PROPOSED REVENUE		\$136,543,109

TRANSFERS FROM RATE SCHEDULE _____

NONE

Supporting Schedules: G-45

TRANSFERS TO RATE SCHEDULE _____

NONE

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 891345-E1

EXPLANATION:

By rate schedule, calculate revenues under present and proposed rates for the test year. If any customers are to be transferred from one schedule to another, show revenues separately for the transfer group. Correction factors are used for historic test years only. The total base revenue by class must equal that shown in Schedule G-45. PROVIDE TOTAL NUMBER OF BILLS, PAGES, AND BILLING KWH FOR EACH RATE SCHEDULE (INCLUDING STANDARD AND TIME OF USE CUSTOMERS) AND TRANSFER GROUP.

Type of Data Shown:

Historic Year Ended 09/30/89

Witness: J. L. HASKINS

REVENUE CALCULATION FOR RATE SCHEDULE GS AND GST

PRESENT REVENUE CALCULATION

CUSTOMER CHARGE	NUMBER OF BILLS	CALCULATED REVENUES
STANDARD :	243,316 BILLS @ \$7.00 /BILL	\$1,703,212
TOU :	82 BILLS @ \$10.00 /BILL	\$820
ENERGY & DEMAND CHARGE	KWH IN BLOCK	
STANDARD		
JUNE - SEPT. :	74,736,816 KWH @ \$ 0.06348 /KWH	\$4,744,293
OCT. - MAY :	102,729,227 KWH @ \$ 0.06176 /KWH	\$6,342,502
TOU : ON-PEAK	22,773 KWH @ \$ 0.14727 /KWH	\$3,354
TOU : OFF-PEAK	66,122 KWH @ \$ 0.02296 /KWH	\$1,977
BASE REVENUE		\$12,796,158
CORRECTION FACTOR		1.05571274
HISTORIC YEAR ENDED 09/30/89 BASE REVENUE		\$13,509,067

TRANSFERS FROM RATE SCHEDULE

TRANSFERS TO RATE SCHEDULE

NONE

NONE

Supporting Schedules: G-45

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 891345-E1

EXPLANATION: By rate schedule, calculate revenues under present and proposed rates for the test year. If any customers are to be transferred from one schedule to another, show revenues separately for the transfer group. Correction factors are used for historic test years only. The total base revenue by class must equal that shown in Schedule G-45. PROVIDE TOTAL NUMBER OF BILLS, MWH's, AND BILLING KWH FOR EACH RATE SCHEDULE (INCLUDING STANDARD AND TIME OF USE CUSTOMERS) AND TRANSFER GROUP.

Type of Data Shown:

Historic Year Ended 09/30/89

Witness: J. L. HASKINS

REVENUE CALCULATION FOR RATE SCHEDULE GSD AND GSDT

PRESENT REVENUE CALCULATION

CUSTOMER CHARGE	NUMBER OF BILLS		REVENUES
STANDARD :	116,045 BILLS @	\$27.00 /BILL	\$3,133,215
TOU :	1,792 BILLS @	\$32.40 /BILL	\$58,061
	119 BILLS @	\$27.00 /BILL	\$3,213
DEMAND CHARGE	BILLING KW IN BLOCK		
STANDARD	5,492,160 KW @ \$	6.25 /KW	\$34,326,000
TOU : MAX DEMAND	127,242 KW @ \$	2.96 /KW	\$376,636
TOU : ON-PEAK	101,046 KW @ \$	3.42 /KW	\$345,577
ENERGY CHARGE	KWH IN BLOCK		
STANDARD	1,620,692,287 KWH @ \$	0.00641 /KWH	\$10,388,638
TOU : ON-PEAK	5,790,643 KWH @ \$	0.01385 /KWH	\$80,200
TOU : OFF-PEAK	16,739,831 KWH @ \$	0.00302 /KWH	\$50,554
STANDARD	15,360 MINIMUM BILL KWH		
REACTIVE CHARGE			
STANDARD	5,666 KVAR @	\$1.00 /KVAR	\$5,666
TOU	0 KVAR @	\$1.00 /KVAR	\$0
VOLTAGE DISCOUNTS			
STANDARD : PRIMARY			
60,554	KW @	\$0.25 /KW	(15,139)
(60,554	KW @	\$6.25 /KW) *1%	(3,785)
(20,728,434	KWH @	\$0.00641 /KWH) *1%	(1,329)
	15,360 MINIMUM BILL KWH		
BASE REVENUE			\$48,747,507
CORRECTION FACTOR			1.02917704
HISTORIC YEAR ENDED 09/30/89 BASE REVENUE			\$50,169,815
INTERIM @ 5.3618%			\$2,690,005
TOTAL PROPOSED REVENUE			\$52,859,820

TRANSFERS FROM RATE SCHEDULE _____

TRANSFERS TO RATE SCHEDULE _____

NONE

NONE

Supporting Schedules: G-45

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 891345-E1

EXPLANATION: By rate schedule, calculate revenues under present and proposed rates for the test year. If any customers are to be transferred from one schedule to another, show revenues separately for the transfer group. Correction factors are used for historic test years only. The total base revenue by class must equal that shown in Schedule G-45. PROVIDE TOTAL NUMBER OF BILLS, KWH's, AND BILLING KWH FOR EACH RATE SCHEDULE (INCLUDING STANDARD AND TIME OF USE CUSTOMERS) AND TRANSFER GROUP.

Type of Data Shown:

Historic Year Ended 09/30/89

Witness: J. L. MASKINS

REVENUE CALCULATION FOR RATE SCHEDULE LP AND LPT

PRESENT REVENUE CALCULATION

CUSTOMER CHARGE	NUMBER OF BILLS			REVENUES
STANDARD :	1,231	BILLS @	\$51.00 /BILL	\$62,781
TOU :	384	BILLS @	\$51.00 /BILL	\$19,584
DEMAND CHARGE	BILLING KWH IN BLOCK			
STANDARD	904,070	KWH @ \$	6.25 /KWH	\$5,650,438
TOU : MAX DEMAND	1,930,874	KWH @ \$	2.97 /KWH	\$5,734,696
TOU : ON-PEAK	1,871,647	KWH @ \$	3.35 /KWH	\$6,270,017
ENERGY CHARGE	KWH IN BLOCK			
STANDARD	347,691,565	KWH @ \$	0.00861 /KWH	\$2,993,624
TOU : ON-PEAK	273,522,876	KWH @ \$	0.01928 /KWH	\$5,273,521
TOU : OFF-PEAK	694,417,654	KWH @ \$	0.00390 /KWH	\$2,708,229
STANDARD	MINIMUM BILL KWH			
TOU	MINIMUM BILL KWH			
REACTIVE CHARGE				
STANDARD	46,100	KVARH @	\$1.00 /KVAR	\$46,100
TOU	67,158	KVARH @	\$1.00 /KVAR	\$67,158
VOLTAGE DISCOUNTS				
STANDARD : PRIMARY				
260,034	MAX KWH @	\$0.25 /KWH		(65,009)
(260,034	MAX KWH @	\$6.25 /KWH)*1%		(16,252)
(95,133,600	KWH @	\$0.00861 /KWH)*1%		(8,191)
STANDARD	MINIMUM BILL KWH			
TOU : PRIMARY				
1,219,034	MAX KWH @	\$0.25 /KWH		(304,759)
(1,219,034	MAX KWH @	\$2.97 /KWH)*1%		(36,205)
(1,168,823	ON-PEAK KWH @	\$3.35 /KWH)*1%		(39,156)
(173,353,880	ON-PEAK KWH @	\$0.01928 /KWH)*1%		(33,423)
(448,370,650	OFF-PEAK KWH @	\$0.00390 /KWH)*1%		(17,486)
TOU	36,800	MINIMUM BILL KWH		
SUBTOTAL BASE REVENUE				28,305,667

TRANSFERS FROM RATE SCHEDULE _____

TRANSFERS TO RATE SCHEDULE _____

NONE

NONE

Supporting Schedules: G-45

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 891345-E1

EXPLANATION: By rate schedule, calculate revenues under present and proposed rates for the test year. If any customers are to be transferred from one schedule to another, show revenues separately for the transfer group. Correction factors are used for historic test years only. The total base revenue by class must equal that shown in Schedule G-45. PROVIDE TOTAL NUMBER OF BILLS, MWH's, AND BILLING KWH FOR EACH RATE SCHEDULE (INCLUDING STANDARD AND TIME OF USE CUSTOMERS) AND TRANSFER GROUP.

Type of Data Shown:

Historic Year Ended 09/30/89

Witness: J. L. HASKINS

REVENUE CALCULATION FOR RATE SCHEDULE LP AND LPT

PRESENT REVENUE CALCULATION

VOLTAGE DISCOUNTS

TOU : TRANSMISSION			
604,100	MAX KW @	\$0.70 /KW	(422,870)
(604,100	MAX KW @	\$2.97 /KW)*2%	(35,884)
(598,800	ON-PEAK KW @	\$3.35 /KW)*2%	(40,120)
(85,553,030	ON-PEAK KWH @	\$0.01928 /KWH)*2%	(32,989)
(207,287,970	OFF-PEAK KWH @	\$0.00390 /KWH)*2%	(16,166)

BASE REVENUE	\$27,757,636
CORRECTION FACTOR	1.00691017
HISTORIC YEAR ENDED 09/30/89 BASE REVENUE	\$27,949,446
INTERIM @ 7.0555%	\$1,971,973
TOTAL PROPOSED REVENUE	\$29,921,419

TRANSFERS FROM RATE SCHEDULE _____

NONE

TRANSFERS TO RATE SCHEDULE _____

NONE

Supporting Schedules: G-45

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: GULF POWER COMPANY
 DOCKET NO.: 891345-E1

EXPLANATION: By rate schedule, calculate revenues under present and proposed rates for the test year. If any customers are to be transferred from one schedule to another, show revenues separately for the transfer group. Correction factors are used for historic test years only. The total base revenue by class must equal that shown in Schedule G-45. PROVIDE TOTAL NUMBER OF BILLS, MWH's, AND BILLING KWH FOR EACH RATE SCHEDULE (INCLUDING STANDARD AND TIME OF USE CUSTOMERS) AND TRANSFER GROUP.

Type of Data Shown:

Historic Year Ended 09/30/89

Witness: J. L. HASKINS

REVENUE CALCULATION FOR RATE SCHEDULE PX AND PXT

PRESENT REVENUE CALCULATION

CUSTOMER CHARGE	NUMBER OF BILLS		CALCULATED REVENUES
STANDARD :	BILLS @	/BILL	\$0
TOU :	72	BILLS @ \$146.00 /BILL	\$10,512
Demand Charge	BILLING KW IN BLOCK		
STANDARD	KW @ \$	/KW	\$0
TOU : MAX DEMAND	1,475,758	KW @ \$ 3.560 /KW	\$5,253,698
TOU : ON-PEAK	1,453,565	KW @ \$ 3.990 /KW	\$5,799,724
	22,527	KW @ \$ 8.883 /KW	\$200,107
ENERGY CHARGE	KWH IN BLOCK		
STANDARD	KWH @ \$	0 /KWH	\$0
TOU : ON-PEAK	239,597,378	KWH @ \$ 0.01299 /KWH	\$3,112,370
TOU : OFF-PEAK	729,342,465	KWH @ \$ 0.00242 /KWH	\$1,765,009
	9,626,600	MINIMUM BILL KWH	
REACTIVE CHARGE			
STANDARD	KVAR @	\$1.00 /KVAR	\$0
TOU	71,525	KVAR @ \$1.00 /KVAR	\$71,525
BASE REVENUE			\$16,212,945
CORRECTION FACTOR			0.99155138
HISTORIC YEAR ENDED 09/30/89 BASE REVENUE			\$16,075,968
INTERIM @ 1.6721%			\$268,806
TOTAL PROPOSED REVENUE			\$16,344,774

TRANSFERS FROM RATE SCHEDULE _____

TRANSFERS TO RATE SCHEDULE _____

NONE

NONE

Supporting Schedules: G-45

Recap Schedules:

Schedule G-48

INTERIM - REVENUE BY LIGHTING SCHEDULE CALCULATION

Page 1 of 2

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Calculate revenue under present rates for the test year for each lighting schedule. Show revenues from charges for all types of lighting fixtures, poles and conductors. Poles should be listed separately from fixtures. Show separately revenues from customers who own facilities as well as those who do not.

Type of Data Shown:

COMPANY: GULF POWER COMPANY

Historical Test Year Ended 09 / 30 / 89

DOCKET NO.: 891345-E1

Witness: J.L. MASKINS

Type of Facility	Present Rates							Interim Rates	
	Annual Billing Items	Est. Monthly kWh	Annual kWh	Fixture Charge	Energy Charge	Maint. Charge	Total Monthly Charge	\$ Total Revenue	
HIGH PRESSURE SODIUM VAPOR (OS-1)									
5400 LUMEN	25,192	28	705,376	\$1.76	\$0.51	\$1.65	\$3.92	\$98,753	
8800 LUMEN	107,779	40	4,311,160	1.77	0.73	1.67	4.17	449,438	
20000 LUMEN	14,957	81	1,211,517	2.06	1.47	1.77	5.30	79,272	
25000 LUMEN	3,064	102	312,528	1.97	1.86	1.93	5.76	17,649	
46000 LUMEN	7,956	161	1,280,916	2.93	2.93	1.99	7.85	62,455	
20000 LUMEN *	0	0	0	0.00	0.00	0.00	0.00	0	
46000 LUMEN *	0	0	0	0.00	0.00	0.00	0.00	0	
8800 LUMEN **	0	0	0	0.00	0.00	0.00	0.00	0	
MERCURY VAPOR (OS-1)									
3200 LUMEN	88,190	39	3,439,410	1.28	0.71	1.26	3.25	286,618	
7000 LUMEN	24,466	67	1,639,222	1.27	1.22	1.22	3.71	90,769	
9400 LUMEN	2,626	95	249,470	1.37	1.73	1.38	4.48	11,764	
17000 LUMEN	7,103	152	1,079,656	1.80	2.77	1.39	5.96	42,334	
48000 LUMEN	1,205	372	448,260	2.73	6.77	1.83	11.33	17,653	
CUSTOMER OWNED STREET LIGHTING (OS-1)									
			829,248		\$0.01821		\$0.01821	15,101	
TOTAL (OS-1)			15,506,763					\$1,167,806	

(SEE PAGE 2 OF 2)

* NEW OFFERING, DIRECTIONAL
 ** NEW OFFERING, DECORATIVE

Supporting Schedules:

Recap Schedules:

Schedule

G-48

INTERIM - REVENUE BY LIGHTING SCHEDULE CALCULATION

Page 2 of 2

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION : Calculate revenue under present rates for the test year for each lighting schedule. Show revenues from charges for all types of lighting fixtures, poles and conductors. Poles should be listed separately from fixtures. Show separately revenues from customers who own facilities as well as those who do not.

Type of Data Shown:

COMPANY: GULF POWER COMPANY

Historical Test Year Ended 09 / 30 / 89

DOCKET NO.: 891345-E1

Witness: J.L. MASKINS

Type of Facility	Annual Billing Items	Est. Monthly KWH	Annual KWH	Present Rates					Interim Rates		
				Fixture Charge	Energy Charge	Maint. Charge	Total Monthly Charge	\$ Total Revenue	Historic Year Ended 9-30-89 Base Revenue	Interim @ 3.1378% for OS1,11 0.0000% for OS111	Total Proposed Base Revenue
HIGH PRESSURE SODIUM VAPOR (OS-11)											
5400 LUMEN	15,073	28	422,044	1.48	0.51	1.60	3.59	54,112			
8800 LUMEN	219,104	40	8,764,160	1.67	0.73	1.66	4.06	889,562			
20000 LUMEN	6,748	81	546,588	2.06	1.47	1.77	5.30	35,764			
25000 LUMEN	819	102	83,538	1.97	1.86	1.91	5.74	4,701			
46000 LUMEN	4,939	161	795,179	2.93	2.93	1.99	7.85	38,771			
20000 LUMEN *	6,239	84	524,076	3.26	1.53	2.05	6.84	42,675			
46000 LUMEN *	44,368	167	7,409,456	3.39	3.04	2.09	8.52	378,015			
8800 LUMEN **	0	40	0	0.00	0.00	0.00	0.00	0			
MERCURY VAPOR (OS-11)											
7000 LUMEN	126,013	67	8,442,871	0.82	1.22	1.24	3.28	413,323			
17000 LUMEN	8,646	152	1,314,192	1.80	2.77	1.50	6.07	52,481			
17000 LUMEN *	1,304	163	212,552	2.56	2.97	1.70	7.23	9,428			
TOTAL (OS-11)			28,514,656					\$1,918,832			
ADDITIONAL FACILITIES											
POLES								\$128,808			
OTHER FIXTURES								\$258,937			
TOTAL OS-1 (PG 1 OF 2)			15,506,763					\$1,167,806			
TOTAL OS-1 AND OS-11			44,021,419					\$3,474,383			
REVENUE CORRECTION FACTOR								0.97993601	\$3,404,673	\$106,832	\$3,511,505
TOTAL REVENUE (OS-1,OS-11)											
TOTAL OS-111			6,725,684	0.04581		0.04581	\$308,104				
REVENUE CORRECTION FACTOR								1.07501363	\$331,216	\$0	\$331,216
TOTAL REVENUE (OS-111)											

* DIRECTIONAL

** NEW OFFERING, DECORATIVE

Supporting Schedules: G-45

Recap Schedules:

MINIMUM FILING REQUIREMENTS

13 MONTH AVERAGE RATE BASE

14.6% RETURN ON EQUITY

1984 JURISDICTIONAL SEPARATION

Schedule 6-1 04 Jurisdictional Factors INTERIM REVENUE REQUIREMENTS INCREASE REQUESTED

FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: Provide the calculation of the requested interim revenue requirements increase.

COMPANY: GULF POWER COMPANY

DOCKET NO.: 061345-E1

Type of Data Shown:
Historical Test Year Ended 9/30/09
Projected Test Year Ended
Prior Year Ended
Witness: R. J. McMillan
A. E. Scarborough

Line No	Description	Source	Amount (\$000)
1.	Jurisdictional Adjusted Rate Base	Schedule 6-2	\$ 823,221
2.	Rate of Return on Rate Base Requested	Schedule 6-10	x 8.772
3.	Jurisdictional Income Requested	Line 1 x Line 2	\$ 72,372
4.	Jurisdictional Adjusted Net Operating Income	Schedule 6-14	- 61,581
5.	Income Deficiency (Excess)	Line 3 - Line 4	\$ 10,791
6.	Earned Rate of Return	Line 4/Line 1	7.443
7.	Net Operating Income Multiplier	Schedule 6-37	x 1.631699
8.	Revenue Deficiency (Excess)	Line 5 x Line 7	\$ 17,607
9.	Attrition Allowance	Schedule 6-44	0
10.	Revenue Increase Requested	Line 8 + Line 9	\$ 17,607

Supporting Schedules: 6-7, 6-14, 6-37, 6-38, 6-44

Interim Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

Explanation: Provide a schedule of 13-month average rate base as adjusted for the test year, and the prior year if the test year is projected. Provide detail of all adjustments on Schedule 6-3.

COMPLAINANT: GULF POWER COMPANY

DOCKET NO. 991345-E1

Type of Rate Study:

Historic Test Year Ended 9/30/85

Projected Test Year Ended

Prior Year Ended

Witness: R. J. McMillan

R. E. Scarborough

Adjusted 13-Month Average Rate Base
(Thousands)

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
	Total Company per Month	Non-Electric Utility	Electric Utility (1) + (2)	Commission Adjustments Made as Applicable (Sch. 6-4)	Adjusted per Commission (3) + (4)	Company Adjustments (Sch. 6-5)	Total Utility with Commission & Company Adjustments (5) + (6)	Unit Power Sales Rate Base	Total Utility Adjusted for UPS (7) - (8)	Jurisdictional Rate Base Factor	Jurisdictional Utility Adjust Per Company & Commission (9) x (10)
1	1,375,762	(2,429)	1,373,333	(985)	1,372,348		1,372,348	291,965	1,170,383	0.963128	1,173,913
2											
3	437,768	(614)	437,154	(499)	436,655	48	436,703	31,709	404,994	0.9292792	388,561
4	937,994	(1,815)	936,179	(486)	935,693	(48)	935,645	170,256	765,389	0.968591	735,431
5	3,390		3,390		3,390		3,390		3,390	0.9645260	3,270
6	21,221		21,221	(8,977)	12,244		12,244		12,244	0.9763760	11,954
7	8,361		8,361		8,361		8,361	5,917	2,444	0.9603128	2,347
8	978,966	(1,815)	969,151	(9,463)	959,688	(48)	959,640	176,173	783,467	0.9611151	753,852
9	223,375	(9,800)	213,575	(28,872)	184,663	(100,910)	83,753	7,904	75,899	0.9521418	72,219
10	0	0	0	0	0		0		0		0
11	1,194,341	(11,655)	1,182,686	(38,325)	1,144,361	(100,928)	1,043,433	100,077	859,316	0.9661231	825,271
12	81,025		81,025	1,449	84,504	(2,378)	82,126	19,816	62,310	0.9083004	61,581
13	6,952		6,952		6,952		6,952		6,952		6,952

Supporting Schedules: 6-1, 6-4, 6-5, 6-6, 7, 6-14

Type of Schedules: 6-43

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO. 091345-E1

EXPLANATION: List and explain all proposed adjustments to the 13-month average rate base for the test year, and the prior year if the test year is projected. Calculate the revenue impact of each adjustment, assuming the requested rate of return and expansion factor remain constant. List the adjustments made by the Commission in the last case not proposed in the current case and reasons for excluding them.

Type of Data Shown:
 Historic Test Year Ended 9/30/89
 Projected Test Year Ended
 Prior Year Ended
 Witness: R. J. McMillan
 A. E. Scarbrough

Rate Base Adjustments
 (Thousands)

Line No.	Adjustment Title	Reason for Adjustment or Omission (provide supporting schedule)	(1) Adjustment Amount (000)	(2) Jurisdictional Factor	(3) Jurisdictional Amount of Adjustment (1) x (2) (000)	(4) Increase/ (Decrease) in Revenue Requirement (000)
1	Non-Electric Adjustments:					
2	Plant-in-Service - Appliance Sales & Service	To exclude amounts from rate base associated with Non-Electric - Appliance Sales & Service.	(2,429)	1.0000000	(2,429)	(294)
3	Depreciation Reserve - Appliance Sales & Service	To exclude amounts from rate base associated with Non-Electric - Appliance Sales & Service.	614	1.0001000	614	74
4	Working Capital Adjustments per WFR 6-7	To exclude amounts from rate base associated with Non-Utility investments.	(9,840)	1.0000000	(9,840)	(1,193)
5	Total Non-Electric Adjustments		(11,655)		(11,655)	(1,413)
6	Commission Adjustments:					
7	Plant-in-Service - Plant Daniel Coal Cars	To exclude amounts associated with Plant Daniel Coal Cars that are recovered through the Fuel Adjustment Clause.	(818)	0.9476478	(775)	(94)
8	Depreciation Reserve - Plant Daniel Coal Cars	To exclude amounts associated with Plant Daniel Coal Cars that are recovered through the Fuel Adjustment Clause.	476	0.9476478	451	55

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO. 891345-E1

EXPLANATION: List and explain all proposed adjustments to

the 13-month average rate base for the test year, and the prior year if the test year is projected. Calculate the revenue impact of each adjustment, assuming the requested rate of return and expansion factor remain constant. List the adjustments made by the Commission in the last case not proposed in the current case and reasons for excluding them.

Type of Data Shown:

Historic Test Year Ended 9/30/89

Projected Test Year Ended

Prior Year Ended

Witness: R. J. McMillan

A. E. Scarborough

Rate Base Adjustments
(Thousands)

Line No.	Adjustment Title	Reason for Adjustment or Decision (provide supporting schedule)	Adjustment Amount (000)	Jurisdictional Factor (000)	Jurisdictional Amount of Adjustment (1) x (2) (000)	Increase/ (Decrease) in Revenue Requirement (000)
Commission Adjustments, continued						
9	Plant-in-Service - Leisure Lakes	To reduce plant-in-service in accordance with commission order 14039	(167)	0.9901478	(165)	(20)
10	Depreciation Reserve - Leisure Lakes	To reduce depreciation reserve in accordance with commission order 14039	23	0.9901478	23	3
11	Construction Work-in-Progress	To exclude from rate base CWP eligible for AFUC.	(8,977)	0.9763760	(8,765)	(1,063)
9	Working Capital Adjustments per IFR 6-7	To properly state Working Capital.	(29,872)	0.8881269	(25,442)	(3,109)
10	Total Commission Adjustments		(30,333)		(34,873)	(4,228)
11	Company Adjustments:					
12	Accumulated Deprec. Investigation	To exclude amounts associated with the Corporate Investigation	(48)	0.9907078	(48)	(6)
13	Working Capital Adjustments per IFR 6-7	To properly state Working Capital.	(100,910)	0.7866073	(79,316)	(19,616)
14	Total Company Adjustments		(100,958)		(79,364)	(19,622)

Supporting Schedules: 6-7, 6-38

Recap Schedules: 6-2, 6-43

FLORIDA PUBLIC SERVICE COMMISSION

COMPLAINT: GULF POWER COMPANY

DOCKET NO. 991345-41

EXPLANATION: List all proposed Commission adjustments to the 13-month average rate base for the test year, and the prior year if the test year is projected.

Type of Data Shown:

Historical Test Year Ended 9/30/89

Projected Test Year Ended

Prior Year Ended

Witness: R. J. McMillan

A. E. Scarborough

Line No.	Adjustments	(1)	(2) Accumulated Depreciation & Amortization	(3) Net Plant-in-Service (1 - 2)	(4) Plant Held for Future Use	(5) Construction Work-in-Progress	(6) Nuclear Fuel - No AFUC	(7) Net Utility Plant (5+6+7)	(8) Working Capital Allowance	(9) Other Rate Base Items	(10) Total Rate Base (7+8+9)
1	Plant Based Coal Cars	10180	0%	1342	0	0	0	1342	0	0	1342
2	Leisure Lakes	1167	23	1144	0	0	0	1144	0	0	1144
3	Construction Work-in-Progress	0	0	0	0	18,977	0	18,977	0	0	18,977
4	Working Capital Adj. per WPB 8-7	0	0	0	0	0	0	0	0	0	0
5	Blackstar Cooling Lake & Funded Property Insurance	0	0	0	0	0	0	0	0	0	0
6	Temporary Cash Investments	0	0	0	0	0	0	0	0	0	0
7	Notes Receivable	0	0	0	0	0	0	0	0	0	0
8	Loans to Employees	0	0	0	0	0	0	0	0	0	0
9	Interest & Dividend Receivable	0	0	0	0	0	0	0	0	0	0
10	Caryville Sub. Study-Fund	0	0	0	0	0	0	0	0	0	0
11	Unamortized Rate Case	0	0	0	0	0	0	0	0	0	0
12	Fuel & Conservation Overrecovery	0	0	0	0	0	0	0	0	0	0
13	Coal Inventory Adjustment	0	0	0	0	0	0	0	0	0	0
14	Total Commission Adjustments	1985	499	1486	0	18,977	0	19,463	0	0	19,463

Supporting Schedules: 5-7

Backup Schedules: 6-2

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

Docket No. 041345-11

EXPLANATION: List all proposed Company adjustments to the 13-month average rate base for the test year, and the prior year if the test year is projected.

Type of Rate Shown:
Historical test Year Ended 9/30/09
Projected test Year Ended
Prior Year Ended

Witness: E. J. McMillan
A. E. Scarborough

Line No.	Adjustments	(1) Plant-in-Service	(2) Accumulated Depreciation & Amortization	(3) Net Plant-in-Service (1 - 2)	(4) Plant Held for Future Use	(5) Construction Work-in-Progress	(6) Plant Acquisition Adjustment	(7) Utility Plant (3+4+5+6)	(8) Working Capital Allowance	(9) Other Rate Base Items	Total Rate Base (7+8+9)
1	Accumulated Deprec. Investigation	0	48	(48)	0	0	0	0	0	0	(48)
2	Working Capital Adjs. per 059 6-7	0	0	0	0	0	0	0	(347)	0	(347)
3	Accumulated Deprec. Investigation	0	0	0	0	0	0	0	(49,140)	0	(49,140)
4	Plant Basis of Cost Review	0	0	0	0	0	0	0	(54,760)	0	(54,760)
5	Probable Cost Input	0	0	0	0	0	0	0	(106)	0	(106)
6	Corporate Investigation & Acid Ratio	0	0	0	0	0	0	0	(24)	0	(24)
7	Employee Layoff & Misc.	0	0	0	0	0	0	0	40	0	40
8	General Trust for Scherer Common F&C	0	0	0	0	0	0	0	2,729	0	2,729
9	Muscatela Advance	0	0	0	0	0	0	0	0	0	0
10	Probable Prepayment	0	0	0	0	0	0	0	710	0	710
11	Total Company Proposed Adjustments	0	48	(48)	0	0	0	(48)	(100,910)	0	(100,958)

Supporting Schedules: 6-7

Discard Schedules: 6-2

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 891345-EI

EXPLANATION: Provide a development of jurisdictional separation factors for rate base for the test year, and the prior year if the test year is projected.

Type of Data Shown:

Historic Test Year Ended 9/30/89

Projected Test Year Ended

Prior Year Ended

Witness: R. J. McMillan

R. T. O'Shealey

1984 JURISDICTIONAL FACTORS

DETAIL OTHER/ UPS
EMULABLE *

Line
No. Description

1 RATE BASE

PLANT IN SERVICE

PRODUCTION	0.9474478	0.0523522	
TRANSMISSION	0.9406445	0.0513582	
DISTRIBUTION	0.9892228	0.0107772	
GENERAL	0.9700464	0.0291536	
OVERALL	0.9403126	0.0394872	

ACCUMULATED DEPRECIATION

PRODUCTION

TRANSMISSION	0.9474478	0.0523522	
DISTRIBUTION	0.9406445	0.0513582	
GENERAL	0.9907078	0.0092922	
OVERALL (JUST ELECTRIC)	0.9671379	0.0328671	
	0.9592792	0.0407208	

3 PLANT HELD FOR FUTURE USE
4 CUP NOT INTEREST BEARING

	0.9645290	0.0354700	
	0.9743760	0.0256240	

5 WORKING CAPITAL

FUEL

0 5 - OTHER	0.9474478	0.0523522	
PREPAYMENTS	0.9631989	0.0368011	
NET CA & CL	0.9602884	0.0397116	
PRELIM. SURVEY/NUCLEAR SITE	0.9044963	0.0955037	0.0433887
CLEARING ACCTS	0.7853297	0.0436643	0.1714040
	0.9111111	0.0264467	0.0627272

* UPS AMOUNTS WERE DIRECTLY ASSIGNED FOR ALL ITEMS EXCEPT THE WORKING CAPITAL ITEMS WHICH HAVE A UPS FACTOR IDENTIFIED.

Supporting Schedules:

Recap Schedules: 8-2, 8-3, 8-7

JURISDICTIONAL SEPARATION FACTORS - RATE BASE INTERIM RATE RELIEF

Type of Data Shown:
 Historic Test Year Ended 9/30/89
 Projected Test Year Ended
 Prior Year Ended
 Witness: R. J. McMillan
 R. T. C. Shessey

Schedule 6-6 04 Jurisdictional Factors

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 891345-E1

EXPLANATION: Provide a development of jurisdictional separation factors for rate base for the test year, and the prior year if the test year is projected.

1994 JURISDICTIONAL FACTORS

RETAIL OTHER/ WHOLESALE UPS

Line No. Description

CARTVILLE SUBSURFACE	0.7834441	0.0437028	0.1707531
RISC REF. BR. /CD.	0.7800169	0.0434322	0.1705599
RISC REF. CR. FUEL & CONSERVATION	1.0000000		
INJURY & DAMAGE RESERVE	0.9135618	0.0758321	0.0606061
PROPERTY INSURANCE RESERVE	0.8306677	0.0340000	0.1277443

6 RATE WAGE ADJUSTMENTS

APPLIANCE SALES & SERVICE	1.0000000
DANIEL CONN CARS	0.0476470
LEISURE LAKES - PIS/AD	0.9901478

UPS AMOUNTS WERE DIRECTLY ASSIGNED FOR ALL ITEMS EXCEPT THE WORKING CAPITAL ITEMS WHICH HAVE A UPS FACTOR IDENTIFIED.

Supporting Schedules:

Recap Schedules: 6-2, 6-3, 6-7

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

MOCKET NO.: 891343-E1

Type of Data Shown:
Historic Test Year Ended 09/30/09
Witness: R. J. McMillan
A. E. Scarrough

EPRAADITION: Provide the 13 month average working capital allowance for the test year, and the prior year if the test year is projected. All adjustments are to be provided by account number. Use a balance sheet method and any other method the company proposes.

(0000)

13 Month Average Ending September 1909

Line No.	Account No.	Account Desc.	(1) Other Investments 124-129	(2) Current Assets 131-134	(3) Deferred Balits 100-100	(4) Non-Current Liabilities 220	(5) Current Liab. 220-242	(6) Deferred Credits 252-253	(7) Total
1	0	Total Company Working Capital	3,304	177,945	110,437	(4,387)	(52,877)	(11,776)	223,275
2		Less Non-Electric Adjustments:							
3		Accounts Receivable-Appliance Sales & Service		9,076					9,076
4	142-200, 250, 260	Provision For Bad Coll. Accts. Appliance Sales & Serv.		(137)					(137)
5	144-200	Accounts Receivable-Bad Fares & Vision Design		170					170
6	142-207, 260	Merchandise-Appliance Sales & Service		1,304					1,304
7	120-100, 120-100	Leasehold Improvements-Merchandising			144				144
8	100-200's	Appliance Inventory Reserve						(607)	(607)
9	223-000's								
10		Less Other Regulatory Adjustments:							
11		Electricity Cooling Load & Fossil Property Insurance	3,304						3,304
12	120-001, 002	Temporary Cash Investments		19,227					19,227
13	120	Notes Receivable		26					26
14	141	Loans to Employees		1,228					1,228
15	143-120, 120, 040, 050	Tender & Dividends Receivable		130					130
16	171	Air Products Bill Credit			347				347
17	100-000	Caryville Subsurface Study-Condensate Pump			430				430
18	100-045, 046	Plant Rental Coal Report			49,160				49,160
19	100-025	Probody Coal Report			54,760				54,760
20	100-020	Quantized Rate Case			234				234
21	100-000	Corporate Investigation & Acid Rain			104				104
22	100-011, 014	Recollections Deferred Balits			24				24
23	100-010, 000, 007, 002	Fuel & Conservation (Fuel/Gas) Recovery			1,495			(44)	1,451
24	100-023	Basal Iron Up & Scherer Can FIC			1			(48)	(47)
25	253-014, 019, 100-000	Domestic Advance						(2,209)	(2,209)
26	253-009	Probody Preparation						(710)	(710)
27	253-020	Coal Inventory Adjustment		2,254					2,254
28		Total Company Adjusted Working Capital	0	144,365	3,307	(4,387)	(52,877)	(17,465)	83,753
29		Less Unit Power Sales:							
30	131	Fuel Slack		9,037					9,037
31	134, 143	Other Materials & Supplies		600					600
32	145	Prepayments		44					44
33	0	Other		3,251	873	(724)	(3,413)	(1,052)	(777)
34		Total Company Adjusted Working Capital Net of UPS	0	132,123	4,516	(5,395)	(48,812)	(16,303)	75,849
35		Jurisdictional Factor		0	0	0	0	0	0
36		Jurisdictional Adjusted Working Capital	0	132,123	4,516	(5,395)	(48,812)	(16,303)	75,849
37		Jurisdictional Factor		0	0	0	0	0	0
38		Jurisdictional Adjusted Working Capital	0	132,123	4,516	(5,395)	(48,812)	(16,303)	75,849
39		Jurisdictional Factor		0	0	0	0	0	0
40		Jurisdictional Adjusted Working Capital	0	132,123	4,516	(5,395)	(48,812)	(16,303)	75,849
41		Jurisdictional Factor		0	0	0	0	0	0
42		Jurisdictional Adjusted Working Capital	0	132,123	4,516	(5,395)	(48,812)	(16,303)	75,849
43		Jurisdictional Factor		0	0	0	0	0	0
44		Jurisdictional Adjusted Working Capital	0	132,123	4,516	(5,395)	(48,812)	(16,303)	75,849
45		Jurisdictional Factor		0	0	0	0	0	0
46		Jurisdictional Adjusted Working Capital	0	132,123	4,516	(5,395)	(48,812)	(16,303)	75,849

Supporting Schedules:

See also Schedules:

INTERIM NUCLEAR FUEL BALANCES

Schedule 6-8 04 Jurisdictional Factors

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: GULF POWER COMPANY
 DOCKET NO.: 891345-E1

EXPLANATION: Provide thirteen monthly balances of nuclear fuel accounts 120.1, 120.2, 120.3, 120.4, 120.5 and 120.6 for the test year, and the prior year if the test year is projected.

(#000)

Line No.	Period	(A) Nuclear Fuel in Process	(B) Nuclear Fuel Stock Account	(C) Nuclear Fuel Assembly in Reactor	(D) Nuclear Fuel Spent Fuel	(E) Accumulated Provision for Amortization	(F) Nuclear Fuel Under Capital Leases	(G) Net Nuclear Fuel
		120.1	120.2	120.3	120.4	120.5	120.6	(A)+(B)+(C)+(D)-(E)+(F)

NOT APPLICABLE

Supporting Schedules:

Recap Schedules:

All data shown is actual.

Don't miss the new

Schedule C-3a INTERIM SYSTEM FUEL INVENTORY

FOR THE MONTH OF: Provide conventional fuel account balances in dollars and quantities for each fuel type by month for the test year, and the prior year if the test year is projected. Include National Gas even though no inventory is carried.
 (Give Units in Barrels, Tons, or MCF.)

Type of U.S. System:
 Historic Test Year Ended: 5/30/89
 Projected Test Year Ended:
 Prior Year Ended:
 Business & E. Scarborough

Line No.	Month	Beginning Balance		Receipts		Fuel Issued to Generation		Fuel Issued (Other)		Inventory Adjustments		Ending Balance		In-transit Ending Bal.	
		Units	\$/Unit	Units	\$/Unit	Units	\$/Unit	Units	\$/Unit	Units	\$/Unit	Units	\$/Unit	Units	\$/Unit
1	Jan 88	328,091	19,179	98,456	6,159	62,727	106,853	5,546	34,299	0	0	317,325	19,236	643	20,029
2	Feb 88	317,325	19,057	61,068	4,258	28,292	72,257	4,282	33,146	0	0	289,033	17,439	529	19,294
3	Mar 88	276,729	17,639	74,444	4,258	45,281	84,719	4,282	31,144	0	0	245,585	16,494	474	18,111
4	Apr 88	276,729	17,639	27,005	2,272	35,171	11,325	799	31,183	0	0	245,585	16,494	474	18,111
5	May 88	276,729	17,639	27,005	2,272	35,171	11,325	799	31,183	0	0	245,585	16,494	474	18,111
6	Jun 88	276,729	17,639	27,005	2,272	35,171	11,325	799	31,183	0	0	245,585	16,494	474	18,111
7	Jul 88	276,729	17,639	27,005	2,272	35,171	11,325	799	31,183	0	0	245,585	16,494	474	18,111
8	Aug 88	276,729	17,639	27,005	2,272	35,171	11,325	799	31,183	0	0	245,585	16,494	474	18,111
9	Sep 88	276,729	17,639	27,005	2,272	35,171	11,325	799	31,183	0	0	245,585	16,494	474	18,111
10	Oct 88	276,729	17,639	27,005	2,272	35,171	11,325	799	31,183	0	0	245,585	16,494	474	18,111
11	Nov 88	276,729	17,639	27,005	2,272	35,171	11,325	799	31,183	0	0	245,585	16,494	474	18,111
12	Dec 88	276,729	17,639	27,005	2,272	35,171	11,325	799	31,183	0	0	245,585	16,494	474	18,111
13	Jan 89	276,729	17,639	27,005	2,272	35,171	11,325	799	31,183	0	0	245,585	16,494	474	18,111
14	Total	3,280,091	191,727	705,074	46,387	438,278	838,278	51,997	2,647	0	0	2,841,994	171,081	625	19,536
15	13 Mo. Avg.	282,980	19,592	68,728	3,562	58,812	72,175	4,123	36,252	0	0	242,946	19,031	626	19,657

All data shown is actual.

Reporting Schedule: Recap Schedules

Schedule 6-9a

INTERIN SYSTEM FUEL INVENTORY

FURNITURE SERVICE COMMISSION									
COMPANY: GALT POWER COMPANY									
BOOKET NO.: 091345-01									
Provide Commodity Fuel Account									
balance in dollars and quantities for each fuel type by									
month for the test year and the prior year if the test									
year is projected. Inventory balance has even though no									
Inventory is correct.									
(Give units in Barrels, Tons, or MCF.)									
Inventory R. E. Scarborough									
Historic Test Year End									
Projected Test Year End									
Prior Year End									
Type of Data Source:									
9/30/09									
Line	Month	Units	0/Unit	10000	0/Unit	Units	10000	0/Unit	Units
10000	0/Unit	Units	10000	0/Unit	Units	10000	0/Unit	Units	10000
Beginning Balance	Receipts	Fuel Issued to Generation	Fuel Issued (Other)	Inventory Adjustments	Ending Balance				

BE Lighter Oil (bbls)

1	Aug 08	428,535	0.495	200	114,722	0.479	93,789	0.512	46
2	Oct 08	43,181	0.487	216	(41,583)	0.474	124,025	0.508	62
3	Nov 08	277,543	0.498	136	123,134	0.471	118,123	0.483	57
4	Dec 08	282,554	0.485	137	63,367	0.460	94,625	0.483	41
5	Jan 09	252,458	0.474	107	141,582	0.578	88,973	0.505	45
6	Feb 09	385,379	0.472	144	63,252	0.567	103,577	0.502	53
7	Mar 09	265,854	0.463	128	143,291	0.593	56,881	0.528	38
8	Apr 09	251,724	0.509	183	51,394	0.603	131,888	0.542	72
9	May 09	212,838	0.522	142	118,819	0.585	136,631	0.549	74
10	Jun 09	253,426	0.541	137	109,662	0.619	76,965	0.533	41
11	Jul 09	281,218	0.574	165	146,648	0.519	187,418	0.559	68
12	Aug 09	326,448	0.541	285	188,581	0.585	77,365	0.543	42
13	Sep 09	349,976	0.549	382	(244,545)	0.532	78,858	0.545	43
14	Total	1,099,436	587				1,298,182	668	
15	13 Mo. Avg.	345,189	0.506	176	84,187	0.518	99,245	0.518	51

All data shown is actual.
Note: All Unit figures are shown in billions

Supporting Schedules:

Recap Schedules:

Schedule 6-9a INTERIM SYSTEM FUEL INVENTORY

FLUORIN NUCLEAR SERVICE CORPORATION
 COMPANY: GULF POWER COMPANY
 SUBJECT NO.: 691345-41

Provide conventional fuel account balances in dollars and quantities for each fuel type by month for the test year, and the prior year if the test year is projected. Include National Gas even though no inventory is carried.
 (Give units in Barrels, Tons, or MCF.)

Type of Tests:
 Historic Test Year Ended 9/30/69
 Projected Test Year Ended
 Prior Year Ended
 Witness: R. E. Scarborough

Account of MWH		Beginning Balance		Receipts		Fuel Issued to Generation		Fuel Issued Off-Site		Inventory Adj. Payments		Ending Balance	
Line No.	Month	Units	\$/Unit	Units	\$/Unit	Units	\$/Unit	Units	\$/Unit	Units	\$/Unit	Units	\$/Unit
Combustion Turbine (in \$/Btu)													
1	Dec 68	26,817	0.619	(7,568)	0.432	20,695	0.632	0	0.000	0	0.000	19,127	0.639
2	Jan 69	19,118	0.619	128,292	0.432	2,883	0.432	0	0.000	0	0.000	16,237	0.436
3	Feb 69	16,237	0.436	(13,481)	0.432	2,756	0.436	0	0.000	0	0.000	2,756	0.436
4	Mar 69	2,756	0.436	0	0.000	46,776	0.464	0	0.000	0	0.000	44,020	0.464
5	Apr 69	44,020	0.464	0	0.000	1,768	0.464	0	0.000	0	0.000	42,252	0.464
6	May 69	42,252	0.464	0	0.000	2,815	0.464	0	0.000	0	0.000	39,437	0.464
7	Jun 69	39,437	0.464	0	0.000	15,262	0.464	0	0.000	0	0.000	24,175	0.464
8	Jul 69	24,175	0.464	0	0.000	2,953	0.464	0	0.000	0	0.000	21,222	0.464
9	Aug 69	21,222	0.464	0	0.000	0	0.000	0	0.000	0	0.000	21,222	0.464
10	Sep 69	21,222	0.464	0	0.000	47,887	0.464	0	0.000	0	0.000	25,679	0.464
11	Oct 69	25,679	0.464	0	0.433	36,459	0.464	0	0.000	0	0.000	7,992	0.443
12	Nov 69	7,992	0.443	0	0.000	6,290	0.443	0	0.000	0	0.000	16,482	0.443
13	Dec 69	16,482	0.443	136	0.432	7,112	0.436	0	0.000	0	0.000	371,264	0.436
14	Total			254,179		259,292		0		0			
15	13 Mo. Avg.	72,973	0.465	82,645	0.430	16,167	0.472	0	0.000	0	0.000	108,511	0.470

All data shown is actual.
 Note: All Unit figures shown in Gallons

Supporting Schedules: Interim Schedules

Schedule 8-9a INTERIM SYSTEM FUEL INVENTORY

FURNISH PUBLIC SERVICE COMMISSION **EXPLANATION:** Provide conventional fuel account balances in dollars and quantities for each fuel type by month for the last year and the prior year if the last year is projected. Include lateral flow even though no inventory is carried.
COMPANY: GULF POWER COMPANY
SHEET NO.: 091,245-41
Give Units in Barrels, Tons, or MCF.

LINE NO. MONTH		Beginning Balance		Receipts		Fuel Issued to General Co.		Fuel Issued (Other)		Inventory at year-end		Ending Balance	
Line No.	Month	Units	\$/Unit	Units	\$/Unit	Units	\$/Unit	Units	\$/Unit	Units	\$/Unit	Units	\$/Unit
Gas Oil (Gals.)													
1	Sep 08	78,533	1,050									78,533	1,050
2	Oct 08	78,533	1,050									78,533	1,050
3	Nov 08	78,533	1,050									78,533	1,050
4	Dec 08	78,533	1,050									78,533	1,050
5	Jan 09	78,533	1,050									78,533	1,050
6	Feb 09	78,533	1,050									78,533	1,050
7	Mar 09	78,533	1,050									78,533	1,050
8	Apr 09	78,533	1,050									78,533	1,050
9	May 09	78,533	1,050									78,533	1,050
10	Jun 09	77,538	1,054									77,538	1,054
11	Jul 09	77,538	1,054									77,538	1,054
12	Aug 09	77,538	1,054									77,538	1,054
13	Sep 09	77,538	1,054									77,538	1,054
14	Total			0	0	995	14	0	0	0	0		
15	12 Mo. Avg.	78,150	1,053	0	0	0	0	0	0	0	0	78,074	1,052

All data shown is actual.
 Note: All Unit figures shown in Barrels

Supporting Schedules: **Recap Schedules:**

PLANT PUBLIC SERVICE CORPORATION										FUEL INVENTORY:				Type of Fuel Shown:											
COMPANY: GULF POWER COMPANY										balances in dollars and quantities for each fuel type by month for the last year and the prior year if the last year is projected. Include Natural Gas even though no inventory is carried.				Historic Fuel Year Ended				Projected Fuel Year Ended							
BUCKET NO.: 091345-61										(Give units in Barrels, Tons, or MCF.)				Prior Year Ending				Winters: A. C. Scarborough							
BASE OF PLANT										Receipts				Fuel Issued to Generation				Inventory Adjustments				Ending Balance			
Line	Month	Units	(\$/Unit)	Units	(\$/Unit)	Units	(\$/Unit)	Units	(\$/Unit)	Units	(\$/Unit)	Units	(\$/Unit)	Units	(\$/Unit)	Units	(\$/Unit)	Units	(\$/Unit)	Units	(\$/Unit)				
Plant Crist																									
Coal (Tons)																									
1	Sep 08	522,387	29,914	48,357	0	0	0	0	0	0	0	0	0	0	0	0	0	518,456	21,832	48,357	0				
2	Oct 08	518,456	21,832	48,357	0	0	0	0	0	0	0	0	0	0	0	0	0	500,643	24,280	42,352	0				
3	Nov 08	500,643	24,280	41,816	0	0	0	0	0	0	0	0	0	0	0	0	0	500,643	24,280	42,352	0				
4	Dec 08	500,643	24,280	41,816	0	0	0	0	0	0	0	0	0	0	0	0	0	500,643	24,280	42,352	0				
5	Jan 09	500,643	24,280	41,816	0	0	0	0	0	0	0	0	0	0	0	0	0	500,643	24,280	42,352	0				
6	Feb 09	500,643	24,280	41,816	0	0	0	0	0	0	0	0	0	0	0	0	0	500,643	24,280	42,352	0				
7	Mar 09	500,643	24,280	41,816	0	0	0	0	0	0	0	0	0	0	0	0	0	500,643	24,280	42,352	0				
8	Apr 09	500,643	24,280	41,816	0	0	0	0	0	0	0	0	0	0	0	0	0	500,643	24,280	42,352	0				
9	May 09	500,643	24,280	41,816	0	0	0	0	0	0	0	0	0	0	0	0	0	500,643	24,280	42,352	0				
10	Jun 09	500,643	24,280	41,816	0	0	0	0	0	0	0	0	0	0	0	0	0	500,643	24,280	42,352	0				
11	Jul 09	500,643	24,280	41,816	0	0	0	0	0	0	0	0	0	0	0	0	0	500,643	24,280	42,352	0				
12	Aug 09	500,643	24,280	41,816	0	0	0	0	0	0	0	0	0	0	0	0	0	500,643	24,280	42,352	0				
13	Sep 09	500,643	24,280	41,816	0	0	0	0	0	0	0	0	0	0	0	0	0	500,643	24,280	42,352	0				
14	Total	5,006,430	242,800	4,181,600	0	0	0	0	0	0	0	0	0	0	0	0	0	5,006,430	242,800	4,181,600	0				
15	12 Mo. Avg.	5,006,430	242,800	4,181,600	0	0	0	0	0	0	0	0	0	0	0	0	0	5,006,430	242,800	4,181,600	0				

All data shown is actual.

Supporting Schedules:

Recap Schedules:

PLANT: GULF POWER COMPANY
 COMPANY: GULF POWER COMPANY
 REPORT NO.: 091305-01
 Balance in dollars and quantities for each fuel type by month for the last year, and the prior year if the last year is projected. Include natural gas even though no inventory is carried.
 (Note: Units in barrels, tons, or MCF.)

Line No.	Month	Beginning Balance		Receipts		Fuel Used to Generate		Fuel Used (Other)		Inventory Adjustment		Ending Balance	
		Units	Amount	Units	Amount	Units	Amount	Units	Amount	Units	Amount	Units	Amount

Plant Name: Gulf Power Low Sulfur Coal (Tons)													
1	2	3	4	5	6	7	8	9	10	11	12	13	14
Jan 00	Feb 00	Mar 00	Apr 00	May 00	Jun 00	Jul 00	Aug 00	Sep 00	Oct 00	Nov 00	Dec 00	Jan 01	Feb 01
217,573	217,573	217,573	217,573	217,573	217,573	217,573	217,573	217,573	217,573	217,573	217,573	217,573	217,573
11,469	11,469	11,469	11,469	11,469	11,469	11,469	11,469	11,469	11,469	11,469	11,469	11,469	11,469
20,420	20,420	20,420	20,420	20,420	20,420	20,420	20,420	20,420	20,420	20,420	20,420	20,420	20,420
2,122	2,122	2,122	2,122	2,122	2,122	2,122	2,122	2,122	2,122	2,122	2,122	2,122	2,122
0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0
0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0
4.448	4.448	4.448	4.448	4.448	4.448	4.448	4.448	4.448	4.448	4.448	4.448	4.448	4.448
23	23	23	23	23	23	23	23	23	23	23	23	23	23
0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
217,573	217,573	217,573	217,573	217,573	217,573	217,573	217,573	217,573	217,573	217,573	217,573	217,573	217,573
11,469	11,469	11,469	11,469	11,469	11,469	11,469	11,469	11,469	11,469	11,469	11,469	11,469	11,469
20,420	20,420	20,420	20,420	20,420	20,420	20,420	20,420	20,420	20,420	20,420	20,420	20,420	20,420
2,122	2,122	2,122	2,122	2,122	2,122	2,122	2,122	2,122	2,122	2,122	2,122	2,122	2,122
0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0
0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0
4.448	4.448	4.448	4.448	4.448	4.448	4.448	4.448	4.448	4.448	4.448	4.448	4.448	4.448
23	23	23	23	23	23	23	23	23	23	23	23	23	23
0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
217,573	217,573	217,573	217,573	217,573	217,573	217,573	217,573	217,573	217,573	217,573	217,573	217,573	217,573
11,469	11,469	11,469	11,469	11,469	11,469	11,469	11,469	11,469	11,469	11,469	11,469	11,469	11,469
20,420	20,420	20,420	20,420	20,420	20,420	20,420	20,420	20,420	20,420	20,420	20,420	20,420	20,420
2,122	2,122	2,122	2,122	2,122	2,122	2,122	2,122	2,122	2,122	2,122	2,122	2,122	2,122
0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0
0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0
4.448	4.448	4.448	4.448	4.448	4.448	4.448	4.448	4.448	4.448	4.448	4.448	4.448	4.448
23	23	23	23	23	23	23	23	23	23	23	23	23	23
0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
217,573	217,573	217,573	217,573	217,573	217,573	217,573	217,573	217,573	217,573	217,573	217,573	217,573	217,573
11,469	11,469	11,469	11,469	11,469	11,469	11,469	11,469	11,469	11,469	11,469	11,469	11,469	11,469
20,420	20,420	20,420	20,420	20,420	20,420	20,420	20,420	20,420	20,420	20,420	20,420	20,420	20,420
2,122	2,122	2,122	2,122	2,122	2,122	2,122	2,122	2,122	2,122	2,122	2,122	2,122	2,122
0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0
0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0
4.448	4.448	4.448	4.448	4.448	4.448	4.448	4.448	4.448	4.448	4.448	4.448	4.448	4.448
23	23	23	23	23	23	23	23	23	23	23	23	23	23
0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
217,573	217,573	217,573	217,573	217,573	217,573	217,573	217,573	217,573	217,573	217,573	217,573	217,573	217,573
11,469	11,469	11,469	11,469	11,469	11,469	11,469	11,469	11,469	11,469	11,469	11,469	11,469	11,469
20,420	20,420	20,420	20,420	20,420	20,420	20,420	20,420	20,420	20,420	20,420	20,420	20,420	20,420
2,122	2,122	2,122	2,122	2,122	2,122	2,122	2,122	2,122	2,122	2,122	2,122	2,122	2,122
0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0
0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0
4.448	4.448	4.448	4.448	4.448	4.448	4.448	4.448	4.448	4.448	4.448	4.448	4.448	4.448
23	23	23	23	23	23	23	23	23	23	23	23	23	23
0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
217,573	217,573	217,573	217,573	217,573	217,573	217,573	217,573	217,573	217,573	217,573	217,573	217,573	217,573
11,469	11,469	11,469	11,469	11,469	11,469	11,469	11,469	11,469	11,469	11,469	11,469	11,469	11,469
20,420	20,420	20,420	20,420	20,420	20,420	20,420	20,420	20,420	20,420	20,420	20,420	20,420	20,420
2,122	2,122	2,122	2,122	2,122	2,122	2,122	2,122	2,122	2,122	2,122	2,122	2,122	2,122
0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0
0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0
4.448	4.448	4.448	4.448	4.448	4.448	4.448	4.448	4.448	4.448	4.448	4.448	4.448	4.448
23	23	23	23	23	23	23	23	23	23	23	23	23	23
0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
217,573	217,573	217,573	217,573	217,573	217,573	217,573	217,573	217,573	217,573	217,573	217,573	217,573	217,573
11,469	11,469	11,469	11,469	11,469	11,469	11,469	11,469	11,469	11,469	11,469	11,469	11,469	11,469
20,420	20,420	20,420	20,420	20,420	20,420	20,420	20,420	20,420	20,420	20,420	20,420	20,420	20,420
2,122	2,122	2,122	2,122	2,122	2,122	2,122	2,122	2,122	2,122	2,122	2,122	2,122	2,122
0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0
0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0
4.448	4.448	4.448	4.448	4.448	4.448	4.448	4.448	4.448	4.448	4.448	4.448	4.448	4.448
23	23	23	23	23	23	23	23	23	23	23	23	23	23
0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
217,573	217,573	217,573	217,573	217,573	217,573	217,573	217,573	217,573	217,573	217,573	217,573	217,573	217,573
11,469	11,469	11,469	11,469	11,469	11,469	11,469	11,469	11,469	11,469	11,469	11,469	11,469	11,469
20,420	20,420	20,420	20,420	20,420	20,420	20,420	20,420	20,420	20,420	20,420	20,420	20,420	20,420
2,122	2,122	2,122	2,122	2,122	2,122	2,122	2,122	2,122	2,122	2,122	2,122	2,122	2,122
0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0
0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0
4.448	4.448	4.448	4.448	4.448	4.448	4.448	4.448	4.448	4.448	4.448	4.448	4.448	4.448
23	23	23	23	23	23	23	23	23	23	23	23	23	23
0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000			

Schedule C-7b INTERIM FUEL INVENTORY BY PLANT

PLANT: FULTON PUBLIC SERVICE CORPORATION
 COMPANY: GULF POWER COMPANY
 REPORT NO.: FPI-10-01
 FUEL INVENTORY: balances in dollars and quantities for each fuel type by month for the last year, and the prior year if the last year is projected. Include interest less even though no inventory is carried.
 INVENTORY IS CARRIED: none
 INVENTORY IS CARRIED: none (Units in Barrels, Tons, or MCF.)

LINE NO.		Beginning Balance		Receipts		Fuel Issued to Generation		Fuel Issued (Other)		Inventory Adjustments		Ending Balance	
Line	Month	Units	\$/Unit	Units	\$/Unit	Units	\$/Unit	Units	\$/Unit	Units	\$/Unit	Units	\$/Unit
Plant Scherer Low Sulfur Coal (Tons)													
1	Jan 88	98,841	7,287	18,189	1,037	35,591	571	61,540	0	0	0	98,729	7,287
2	Feb 88	98,729	7,287	11,227	663	35,591	11,481	60,511	0	0	0	100,744	7,287
3	Mar 88	100,744	7,287	11,227	662	35,591	11,481	60,505	0	0	0	100,744	7,289
4	Apr 88	100,744	7,287	11,227	662	35,591	11,481	60,528	0	0	0	100,744	7,289
5	May 88	100,744	7,287	11,227	662	35,591	11,481	60,528	0	0	0	100,744	7,289
6	Jun 88	100,744	7,287	11,227	662	35,591	11,481	60,528	0	0	0	100,744	7,289
7	Jul 88	100,744	7,287	11,227	662	35,591	11,481	60,528	0	0	0	100,744	7,289
8	Aug 88	100,744	7,287	11,227	662	35,591	11,481	60,528	0	0	0	100,744	7,289
9	Sep 88	100,744	7,287	11,227	662	35,591	11,481	60,528	0	0	0	100,744	7,289
10	Oct 88	100,744	7,287	11,227	662	35,591	11,481	60,528	0	0	0	100,744	7,289
11	Nov 88	100,744	7,287	11,227	662	35,591	11,481	60,528	0	0	0	100,744	7,289
12	Dec 88	100,744	7,287	11,227	662	35,591	11,481	60,528	0	0	0	100,744	7,289
13	Jan 89	100,744	7,287	11,227	662	35,591	11,481	60,528	0	0	0	100,744	7,289
14	Total	111,208	8,205	131,718	8,239	131,718	8,239	60,508	0	6,622	406	96,459	7,016
15	13 Mo. Avg.	97,478	7,169	8,734	485	62,335	18,122	51,457	0	0	21	96,459	6,687

60 In July, 1987 Gulf participated in Coal Contract buyout related to Plant Scherer for \$2,915,500. This cost was recorded to Account 151 and is amortized to fuel burn on a monthly basis. This buyout cost is not included in actual cost/ton value.

All data shown is actual.

Supporting Schedules: Recap Schedules:

PLANT SCHOOL: 230400													
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All data shown is actual.

Author: [redacted] **Date:** [redacted]

PLANT FUEL SERVICE DISBURSMENT

ENCLOSURE

balances in dollars and quantities for each fuel type by month for the last year and the prior year if the last year is projected. Include Natural Gas even though no inventory is carried.

Type of Data Source:
Historic Last Year Ended
Projected Last Year Ended
Prior Year Fuel
Notes: A. E. Scarborough

BODNET NO. 1 091345-61

Line	Month	Beginning Balance		Receipts		Fuel Issued to Generation		Fuel Issued to Other		Inventory Adjustments		Ending Balance	
		Units	\$/Unit	Units	\$/Unit	Units	\$/Unit	Units	\$/Unit	Units	\$/Unit	Units	\$/Unit

Plant South

Coal (Items)

1	Jan 00	264,615	18,230	28,085	15,630	612	41,021	41,021	1,405	23,093	0	264,615	18,230	28,085	15,630	612	41,021	41,021	1,405	23,093	0	264,615	18,230
2	Feb 00	264,615	18,230	28,085	15,630	612	41,021	41,021	1,405	23,093	0	264,615	18,230	28,085	15,630	612	41,021	41,021	1,405	23,093	0	264,615	18,230
3	Mar 00	264,615	18,230	28,085	15,630	612	41,021	41,021	1,405	23,093	0	264,615	18,230	28,085	15,630	612	41,021	41,021	1,405	23,093	0	264,615	18,230
4	Apr 00	264,615	18,230	28,085	15,630	612	41,021	41,021	1,405	23,093	0	264,615	18,230	28,085	15,630	612	41,021	41,021	1,405	23,093	0	264,615	18,230
5	May 00	264,615	18,230	28,085	15,630	612	41,021	41,021	1,405	23,093	0	264,615	18,230	28,085	15,630	612	41,021	41,021	1,405	23,093	0	264,615	18,230
6	Jun 00	264,615	18,230	28,085	15,630	612	41,021	41,021	1,405	23,093	0	264,615	18,230	28,085	15,630	612	41,021	41,021	1,405	23,093	0	264,615	18,230
7	Jul 00	264,615	18,230	28,085	15,630	612	41,021	41,021	1,405	23,093	0	264,615	18,230	28,085	15,630	612	41,021	41,021	1,405	23,093	0	264,615	18,230
8	Aug 00	264,615	18,230	28,085	15,630	612	41,021	41,021	1,405	23,093	0	264,615	18,230	28,085	15,630	612	41,021	41,021	1,405	23,093	0	264,615	18,230
9	Sep 00	264,615	18,230	28,085	15,630	612	41,021	41,021	1,405	23,093	0	264,615	18,230	28,085	15,630	612	41,021	41,021	1,405	23,093	0	264,615	18,230
10	Oct 00	264,615	18,230	28,085	15,630	612	41,021	41,021	1,405	23,093	0	264,615	18,230	28,085	15,630	612	41,021	41,021	1,405	23,093	0	264,615	18,230
11	Nov 00	264,615	18,230	28,085	15,630	612	41,021	41,021	1,405	23,093	0	264,615	18,230	28,085	15,630	612	41,021	41,021	1,405	23,093	0	264,615	18,230
12	Dec 00	264,615	18,230	28,085	15,630	612	41,021	41,021	1,405	23,093	0	264,615	18,230	28,085	15,630	612	41,021	41,021	1,405	23,093	0	264,615	18,230
13	Jan 01	264,615	18,230	28,085	15,630	612	41,021	41,021	1,405	23,093	0	264,615	18,230	28,085	15,630	612	41,021	41,021	1,405	23,093	0	264,615	18,230
14	Feb 01	264,615	18,230	28,085	15,630	612	41,021	41,021	1,405	23,093	0	264,615	18,230	28,085	15,630	612	41,021	41,021	1,405	23,093	0	264,615	18,230
15	Mar 01	264,615	18,230	28,085	15,630	612	41,021	41,021	1,405	23,093	0	264,615	18,230	28,085	15,630	612	41,021	41,021	1,405	23,093	0	264,615	18,230
16	Apr 01	264,615	18,230	28,085	15,630	612	41,021	41,021	1,405	23,093	0	264,615	18,230	28,085	15,630	612	41,021	41,021	1,405	23,093	0	264,615	18,230
17	May 01	264,615	18,230	28,085	15,630	612	41,021	41,021	1,405	23,093	0	264,615	18,230	28,085	15,630	612	41,021	41,021	1,405	23,093	0	264,615	18,230
18	Jun 01	264,615	18,230	28,085	15,630	612	41,021	41,021	1,405	23,093	0	264,615	18,230	28,085	15,630	612	41,021	41,021	1,405	23,093	0	264,615	18,230
19	Jul 01	264,615	18,230	28,085	15,630	612	41,021	41,021	1,405	23,093	0	264,615	18,230	28,085	15,630	612	41,021	41,021	1,405	23,093	0	264,615	18,230
20	Aug 01	264,615	18,230	28,085	15,630	612	41,021	41,021	1,405	23,093	0	264,615	18,230	28,085	15,630	612	41,021	41,021	1,405	23,093	0	264,615	18,230
21	Sep 01	264,615	18,230	28,085	15,630	612	41,021	41,021	1,405	23,093	0	264,615	18,230	28,085	15,630	612	41,021	41,021	1,405	23,093	0	264,615	18,230
22	Oct 01	264,615	18,230	28,085	15,630	612	41,021	41,021	1,405	23,093	0	264,615	18,230	28,085	15,630	612	41,021	41,021	1,405	23,093	0	264,615	18,230
23	Nov 01	264,615	18,230	28,085	15,630	612	41,021	41,021	1,405	23,093	0	264,615	18,230	28,085	15,630	612	41,021	41,021	1,405	23,093	0	264,615	18,230
24	Dec 01	264,615	18,230	28,085	15,630	612	41,021	41,021	1,405	23,093	0	264,615	18,230	28,085	15,630	612	41,021	41,021	1,405	23,093	0	264,615	18,230
25	Jan 02	264,615	18,230	28,085	15,630	612	41,021	41,021	1,405	23,093	0	264,615	18,230	28,085	15,630	612	41,021	41,021	1,405	23,093	0	264,615	18,230
26	Feb 02	264,615	18,230	28,085	15,630	612	41,021	41,021	1,405	23,093	0	264,615	18,230	28,085	15,630	612	41,021	41,021	1,405	23,093	0	264,615	18,230
27	Mar 02	264,615	18,230	28,085	15,630	612	41,021	41,021	1,405	23,093	0	264,615	18,230	28,085	15,630	612	41,021	41,021	1,405	23,093	0	264,615	18,230
28	Apr 02	264,615	18,230	28,085	15,630	612	41,021	41,021	1,405	23,093	0	264,615	18,230	28,085	15,630	612	41,021	41,021	1,405	23,093	0	264,615	18,230
29	May 02	264,615	18,230	28,085	15,630	612	41,021	41,021	1,405	23,093	0	264,615	18,230	28,085	15,630	612	41,021	41,021	1,405	23,093	0	264,615	18,230
30	Jun 02	264,615	18,230	28,085	15,630	612	41,021	41,021	1,405	23,093	0	264,615	18,230	28,085	15,630	612	41,021	41,021	1,405	23,093	0	264,615	18,230
31	Jul 02	264,615	18,230	28,085	15,630	612	41,021	41,021	1,405	23,093	0	264,615	18,230	28,085	15,630	612	41,021	41,021	1,405	23,093	0	264,615	18,230
32	Aug 02	264,615	18,230	28,085	15,630	612	41,021	41,021	1,405	23,093	0	264,615	18,230	28,085	15,630	612	41,021	41,021	1,405	23,093	0	264,615	18,230
33	Sep 02	264,615	18,230	28,085	15,630	612	41,021	41,021	1,405	23,093	0	264,615	18,230	28,085	15,630	612	41,021	41,021	1,405	23,093	0	264,615	18,230
34	Oct 02	264,615	18,230	28,085	15,630	612	41,021	41,021	1,405	23,093	0	264,615	18,230	28,085	15,630	612	41,021	41,021	1,405	23,093	0	264,615	18,230
35	Nov 02	264,615	18,230	28,085	15,630	612	41,021	41,021	1,405	23,093	0	264,615	18,230	28,085	15,630	612	41,021	41,021	1,405	23,093	0	264,615	18,230
36	Dec 02	264,615	18,230	28,085	15,630	612	41,021	41,021	1,405	23,093	0	264,615	18,230	28,085	15,630	612	41,021	41,021	1,405	23,093	0	264,615	18,230
37	Jan 03	264,615	18,230	28,085	15,630	612	41,021	41,021	1,405	23,093	0	264,615	18,230	28,085	15,630	612	41,021	41,021	1,405	23,093	0	264,615	18,230
38	Feb 03	264,615	18,230	28,085	15,630	612	41,021	41,021	1,405	23,093	0	264,615	18,230	28,085	15,630	612	41,021	41,021	1,405	23,093	0	264,615	18,230
39	Mar 03	264,615	18,230	28,085	15,630	612	41,021	41,021	1,405	23,093	0	264,615	18,230	28,085	15,630	612	41,021	41,021	1,405	23,093	0	264,615	18,230
40	Apr 03	264,615	18,230	28,085	15,630	612	41,021	41,021	1,405	23,093	0	264,615	18,230	28,085	15,630	612	41,021	41,021	1,405	23,093	0	264,615	18,230
41	May 03	264,615	18,230	28,085	15,630	612	41,021	41,021	1,405	23,093	0	264,615	18,230	28,085	15,630	612	41,021	41,021	1,405	23,093	0	264,615	18,230
42	Jun 03	264,615	18,230	28,085	15,630	612	41,021	41,021	1,405	23,093	0	264,615	18,230	28,085	15,630	612	41,021	41,021	1,405	23,093	0	264,615	18,230
43	Jul 03	264,615	18,230	28,085	15,630	612	41,021	41,021	1,405	23,093	0	264,615	18,230	28,085	15,630	612	41,021	41,021	1,405	23,093	0	264,615	18,230
44	Aug 03	264,615	18,230	28,085	15,630	612	41,021	41,021	1,405	23,093	0	264,615	18,230	28,085	15,630	612	41,021	41,021	1,405	23,093	0	264,615	18,230
45	Sep 03	264,615	18,230	28,085	15,630	612	41,021	41,021	1,405	23,093	0	264,615	18,230	28,085	15,630	612	41,021	41,021	1,405	23,093	0	264,615	18,230
46	Oct 03	264,615	18,230	28,085	15,630	612	41,021	41,021	1,405	23,093	0	264,615	18,230	28,085	15,630	612	41,021	41,021	1,405	23,093	0	264,615	18,230
47	Nov 03	264,615	18,230	28,085	15,630	612	41,021	41,021	1,405	23,093	0	264,615	18,230	28,085	15,630	612	41,021	41,021	1,405	23,093	0	264,615	18,230
48	Dec 03	264,615	18,230	28,085	15,630	612	41,021	41,021	1,405	23,093	0	264,615	18,230	28,085	15,630	612	41,021	41,021	1,405	23,093	0	264,615	18,230
49	Jan 04	264,615	18,230	28,085	15,630	612	41,021	41,021	1,405	23,093	0	264,615	18,230	28,085	15,630	612	41,021	41,021	1,405	23,093	0	264,615	18,230
50	Feb 04	264,615	18,230	28,085	15,630	612	41,021	41,021	1,405	23,093	0	264,615	18,230	28,085	15,630	612	41,021	41,021	1,405	23,093	0	264,615	18,230
51	Mar 04	264,615	18,230																				

FUEL INVENTORY SERVICE COMMISSION

Customer: GULF POWER COMPANY

Invoice No.: 091345-1

EQUITY STATE

balances in dollars and quantities for each fuel type by month for the last year and the prior year if the last year is projected. Include Material Costs even though no inventory is carried.

Type of Fuel System:
Historic Fuel Year Ended
Projected Fuel Year Ended
Prior Year Fuel
Intermittent & L. Storage

9/30/99

Line No.	Month	Beginning Balance	Receipts	Total Issued to Generation	Total Issued (Other)	Inventory Adjustment	Ending Balance
		Units (0000)	Units (0000)	Units (0000)	Units (0000)	Units (0000)	Units (0000)

Plant Cost of Lighter Oil (dolls)

1	Aug 99	120,526	69	0	0	0	120,526	54	0.499							
2	Oct 99	109,235	54	0	0	0	109,235	62	0.461							
3	Nov 99	120,495	62	0	0	0	120,495	49	0.462							
4	Dec 99	101,900	49	0	0	0	101,900	40	0.461							
5	Jan 00	84,603	40	0	0	0	84,603	24	0.493							
6	Feb 00	31,343	24	0	0	0	31,343	24	0.461							
7	Mar 00	94,682	46	0	0	0	94,682	46	0.493							
8	Apr 00	144,001	71	0	0	0	144,001	71	0.493							
9	May 00	111,524	55	0	0	0	111,524	55	0.493							
10	Jun 00	84,642	42	0	0	0	84,642	42	0.493							
11	Jul 00	127,727	63	0	0	0	127,727	63	0.493							
12	Aug 00	94,541	51	0	0	0	94,541	51	0.493							
13	Sep 00	127,490	51	0	0	0	127,490	51	0.493							
14	Total		112,745	163			314,757	163								
15	13 Mo. Avg.	104,015	53	0.493	25,596	13	0.493	24,627	14	0.499	0	0	0.000	104,783	52	0.499

All data shown is actual.

Note: All Unit figures are shown in billions

Supporting Schedules:

Backup Schedules:

Schedule 6-7b INTERIM FUEL INVENTORY BY PLANT

EXPLANATION:													
Balances in dollars and quantities for each fuel type by month for the last year, and the prior year if the last year is projected. Include Natural Gas even though no inventory is carried.													
(Give Units in Barrels, Tons, or MCF.)													
Type of Data Shown:													
Historic Year Ended													
Projected Year Ended													
Prior Year Ended													
Witness: A. E. Scarborough													
Beginning Balance													
Fuel Transferred to Conversion													
Fuel Transferred (Other)													
Inventory Adjustments													
Ending Balance													
Line No.	Month	Units	\$/Unit	Units	\$/Unit	Units	\$/Unit	Units	\$/Unit	Units	\$/Unit	Units	\$/Unit
Plant Details:													
02 Lighter Oil (Gals)													
1	Sep 00	79,318	0.491	14,671	0.449	11,219	0.449	0	0.449	0	0.449	162,778	0.491
2	Oct 00	162,778	0.491	1,626	0.457	47,569	0.457	0	0.457	0	0.457	210,863	0.491
3	Nov 00	210,863	0.491	68,909	0.461	32,424	0.461	0	0.461	0	0.461	248,348	0.491
4	Dec 00	248,348	0.491	0	0.000	14,123	0.000	0	0.000	0	0.000	262,471	0.491
5	Jan 01	262,471	0.491	29,381	0.643	22,417	0.643	0	0.643	0	0.643	269,435	0.491
6	Feb 01	269,435	0.491	0	0.000	32,746	0.000	0	0.000	0	0.000	269,435	0.491
7	Mar 01	269,435	0.491	0	0.000	16,917	0.651	0	0.651	0	0.651	269,435	0.491
8	Apr 01	269,435	0.491	21,413	0.288	37,979	0.288	0	0.288	0	0.288	269,435	0.491
9	May 01	269,435	0.491	17,825	0.288	37,753	0.288	0	0.288	0	0.288	269,435	0.491
10	Jun 01	269,435	0.491	0	0.000	4,535	0.000	0	0.000	0	0.000	269,435	0.491
11	Jul 01	269,435	0.491	25,431	0.288	27,241	0.288	0	0.288	0	0.288	269,435	0.491
12	Aug 01	269,435	0.491	0	0.000	1,786	0.000	0	0.000	0	0.000	269,435	0.491
13	Sep 01	269,435	0.491	0	0.000	28,433	0.000	0	0.000	0	0.000	269,435	0.491
14	Total			307,689	153	342,918	152	0	0.000	0	0.000		
15	13 Mo. Avg.	85,313	0.565	23,822	0.550	26,378	0.563	0	0.563	0	0.563	82,757	0.563

All data shown is actual.
Note: All Units figures shown in Gallons

Supporting Schedules:

Recap Schedules:

INTERIM FUEL INVENTORY BY PLANT

Schedule 6-70

FLORIDA PUBLIC SERVICE CORPORATION
 COMPANY: GULF POWER COMPANY
 SECRET NO.: 091345-01
 Type of Fuel: Heavy Oil
 Historic Fuel Year Ended: 9/30/89
 Projected Fuel Year Ended: 9/30/89
 Prior Year Ended: 9/30/88
 Witness: R. E. Scarborough

Plant		Beginning Balance		Receipts		Fuel Issued to Generation		Fuel Issued (Other)		Inventory Adjustments		Ending Balance	
Line No.	Month	Units	0/Unit	Units	0/Unit	Units	0/Unit	Units	0/Unit	Units	0/Unit	Units	0/Unit
Plant Scherer													
02 Lighter Oil (Gals)													
1	Sep 88	36,544	0.642	17,799	11	0.685	26,461	13	0.614	0	0.000	1,533	1
2	Oct 88	37,415	0.640	20,199	12	0.610	20,199	12	0.612	0	0.000	0	0
3	Nov 88	37,415	0.609	12,837	0	0.632	12,837	0	0.610	0	0.000	0	0
4	Dec 88	37,415	0.613	6,804	(19)	0.000	14,859	3	0.179	0	0.000	0	0
5	Jan 89	27,724	0.609	0	0	0.000	0	0	0.000	0	0.000	0	0
6	Feb 89	27,724	0.191	12,770	7	0.560	12,770	6	0.465	0	0.000	0	0
7	Mar 89	27,724	0.234	10,740	11	1.062	0	0	0.000	0	0.000	0	0
8	Apr 89	38,644	0.666	15,635	10	0.647	10,563	6	0.510	0	0.000	0	0
9	May 89	43,776	0.510	13,131	0	0.000	10,232	7	0.525	0	0.000	0	0
10	Jun 89	28,511	0.525	10,492	6	0.566	7,611	4	0.513	0	0.000	0	0
11	Jul 89	37,207	0.525	21,198	12	0.546	21,198	12	0.536	0	0.000	0	0
12	Aug 89	37,207	0.533	15,687	9	0.540	0	0	0.536	0	0.000	0	0
13	Sep 89	37,207	0.536	0	0	0.540	0	0	0.536	0	0.000	0	0
14	Total			143,017	72		149,902	79		0	0.000	1,772	2

15	12 Mo. Avg.	34,740	0.461	11,063	6	0.629	11,537	6	0.514	0	0.000	136	0
17													
17													

All data shown is actual.
 Note: All Units figures shown in Gallons

Supporting Schedules: Miscap Schedules:

Schedule 5-7b INTERIM FUEL INVENTORY BY PLANT

PLANT: PUBLIC SERVICE COMPANY
 COMPANY: GULF POWER COMPANY
 REPORT NO.: 891345-11
 Type of Data Shown:
 Historic Test Year Ended 9/30/89
 Projected Test Year Ended
 Prior Year Ending
 Historical A. E. Scarborough

Line No.	Month	Beginning Balance	Receipts	Fuel Issued To Generation	Fuel Issued (Other)	Inventory Adjustment	Ending Balance
		Units (1000)	Units (1000)	Units (1000)	Units (1000)	Units (1000)	Units (1000)
Plant Schedule 02 Lighter Oil (Gals)							
1	Dec 88	6,314	7,400	0.467	0.463	0.000	11,110
2	Jan 89	11,110	0.483	0.483	0.000	0.000	7,225
3	Feb 89	7,225	0.483	0.483	0.000	0.000	4,967
4	Mar 89	4,967	7,175	0.486	0.486	0.000	9,483
5	Apr 89	9,483	0.491	0.491	0.000	0.000	87,694
6	May 89	87,694	0.491	0.491	0.000	0.000	5,646
7	Jun 89	5,646	0.491	0.491	0.000	0.000	11,258
8	Jul 89	11,258	0.491	0.491	0.000	0.000	6,661
9	Aug 89	6,661	0.510	0.510	0.000	0.000	7,787
10	Sep 89	7,787	0.510	0.510	0.000	0.000	9,289
11	Oct 89	9,289	0.517	0.517	0.000	0.000	7,156
12	Nov 89	7,156	0.517	0.517	0.000	0.000	5,624
13	Dec 89	5,624	0.517	0.517	0.000	0.000	11,849
14	Total	27,145	28	32,418	0	0	0
15	13 Mo. Avg.	13,526	2,050	0.512	0.509	0.000	13,920
							7

All data shown is actual.
 Note: All Unit figures shown in Gallons

Supporting Schedules: See Schedule 001

INTERIM FUEL INVENTORY BY PLANT

6-26

PLANT: PUBLIC SERVICE COMPANY

COMPANY: GULF POWER COMPANY

BUCKET NO.: 091345-41

EXPLANATION: balances in dollars and quantities for each fuel type by month for the last year, and the prior year if the last year is projected. Include Material Run even though no inventory is carried. (Give Units in Barrels, Tons, or MCF.)

LINE NO.	Month	Beginning Balance		Receipts		Fuel Issued to Generation		Fuel Issued (Other)		Inventory Adjustments		Ending Balance	
		Units	(\$000)	Units	(\$000)	Units	(\$000)	Units	(\$000)	Units	(\$000)	Units	(\$000)
Plant Smith													
02 Lighter Oil (Gals)													
1	Jan 00	137,423	63	74,052	34	25,705	11	0	0	0	0	182,520	83
2	Feb 00	182,520	83	(112,664)	(52)	47,377	12	0	0	0	0	41,429	17
3	Mar 00	41,429	17	48,281	18	47,955	20	0	0	0	0	39,767	19
4	Apr 00	39,767	17	52,637	15	47,955	16	0	0	0	0	46,434	23
5	May 00	46,434	23	52,637	12	31,435	9	0	0	0	0	35,768	15
6	Jun 00	35,768	15	52,637	20	16,132	4	0	0	0	0	74,910	30
7	Jul 00	74,910	30	7,343	4	7,272	14	0	0	0	0	74,910	30
8	Aug 00	74,910	30	0	0	25,379	14	0	0	0	0	47,774	29
9	Sep 00	47,774	21	44,027	25	25,400	16	0	0	0	0	47,774	21
10	Oct 00	47,774	21	22,320	11	31,283	15	0	0	0	0	47,774	21
11	Nov 00	47,774	21	299,011	129	38,594	15	0	0	0	0	292,383	151
12	Dec 00	47,774	21	27,601	16	27,045	11	0	0	0	0	292,383	151
13	Jan 01	292,383	151	1,252,568	(134)	24,094	11	0	0	0	0	292,383	151
14	Total			271,045	130	298,111	153	0	0	0	0	18,257	6
15	12 Mo. Avg.	183,565	51	26,030	11	38,009	15	0	0	0	0	9,406	47

All data shown is actual.
Note: All Unit figures shown in Gallons

Supporting Schedules: Recap Schedules

Schedule 6-9s INTERIM FUEL INVENTORY BY PLANT

PLANT: FORT MC. SERVICE COMMISSION
 COMPANY: GULF POWER COMPANY
 REPORT NO.: 891345-41

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type by month for the test year, and the prior year if the test year is projected. Include Natural Gas even though no inventory is carried. (Give units in barrels, tons, or MCF.)

Type of Data Shown:
 Historic Test Year Ended 9/30/89
 Projected Test Year Ended
 Prior Year Ended
 Witness: R. E. Scarborough

MONTH OF YEAR		Beginning Balance		Receipts		Fuel Issued To Generation		Fuel Issued (Officer)		Inventory Balance		Ending Balance	
Line No.	Month	Units	\$/Unit	Units	\$/Unit	Units	\$/Unit	Units	\$/Unit	Units	\$/Unit	Units	\$/Unit
Plant Smith													
Combustion Turbine Oil (Gals)													
1	Sup 88	26,837	0.419	(17,560)	0.432	20,695	0.433	0	0.000	0	0.000	17,410	0.439
2	Oct 88	181,991	0.436	125,292	0.437	2,083	0.436	0	0.000	0	0.000	187,991	0.436
3	Nov 88	94,260	0.436	68,213	0.436	5,959	0.436	0	0.000	0	0.000	94,260	0.436
4	Dec 88	180,993	0.436	0	0.000	0	0.464	0	0.000	0	0.000	180,993	0.464
5	Jan 89	181,412	0.436	0	0.000	1,768	0.464	0	0.000	0	0.000	181,412	0.464
6	Feb 89	05,830	0.436	0	0.000	2,815	0.464	0	0.000	0	0.000	05,830	0.464
7	Mar 89	02,877	0.436	0	0.000	1,582	0.464	0	0.000	0	0.000	02,877	0.464
8	Apr 89	02,877	0.436	0	0.000	2,953	0.464	0	0.000	0	0.000	02,877	0.464
9	May 89	02,877	0.436	0	0.000	0	0.000	0	0.000	0	0.000	02,877	0.436
10	Jun 89	25,070	0.443	74,301	0.433	30,459	0.443	0	0.000	0	0.000	25,070	0.443
11	Jul 89	74,992	0.443	0	0.000	6,299	0.443	0	0.000	0	0.000	74,992	0.443
12	Aug 89	68,462	0.443	318,534	0.432	7,112	0.439	0	0.000	0	0.000	68,462	0.439
13	Sep 89												
14	Total			254,179		209,392		0		0		371,654	
15	13 Mo. Avg.	73,973	0.485	42,445	0.450	16,187	0.472	0	0.000	0	0.000	100,511	0.470

All data shown is actual.
 Note: All Unit figures shown in Gallons

Supporting Schedules: Recap Schedules

Schedule 6-50 INTERIM FUEL INVENTORY BY PLANT

PLANT NAME: 6-50		FURNACE: 6-50		Type of Data Shown:		9/30/89	
COMPANY: GULF POWER COMPANY		Inventory in dollars and quantities for each fuel type by month for the test year and the prior year if the test year is projected. Include Material loss even though no inventory is carried.		Historic Test Year Ended		Projected Test Year Ended	
PROJECT NO.: 891345-41		Inventory is carried.		Prior Year Ended		Historic Test Year Ended	
		(Give Units in Barrels, Tons, or MCF.)		Historic Test Year Ended		Projected Test Year Ended	
NAME OF PLANT		Receipts		Fuel Issued To Generation		Inventory Adjustments	
Line No.	Month	Units	\$/Unit	Units	\$/Unit	Units	\$/Unit
Beginning Balance		Units	\$/Unit	Units	\$/Unit	Units	\$/Unit
Ending Balance		Units	\$/Unit	Units	\$/Unit	Units	\$/Unit
Plant Cost							
85 Cn1 (lbs)							
1	Aug 88	78,533	1,663	0	0.000	0	0.000
2	Oct 88	78,533	1,663	0	0.000	0	0.000
3	Nov 88	78,533	1,663	0	0.000	0	0.000
4	Dec 88	78,533	1,663	0	0.000	0	0.000
5	Jan 89	78,533	1,663	0	0.000	0	0.000
6	Feb 89	78,533	1,663	0	0.000	0	0.000
7	Mar 89	78,533	1,663	0	0.000	0	0.000
8	Apr 89	78,533	1,663	0	0.000	0	0.000
9	May 89	78,533	1,663	0	0.000	0	0.000
10	Jun 89	78,533	1,663	0	0.000	0	0.000
11	Jul 89	78,533	1,663	0	0.000	0	0.000
12	Aug 89	78,533	1,663	0	0.000	0	0.000
13	Aug 89	78,533	1,663	0	0.000	0	0.000
14	Total	78,533	1,663	0	0.000	0	0.000
15	13 Mo. Avg.	78,533	1,663	0	0.000	0	0.000

All data shown is actual.
Note: All Unit figures shown in Barrels

Supporting Schedules: Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO: 891345-E1

EXPLANATION: Provide net generation capacity factors by plant as a percent of installed capability by month for 13 months for the test year, and the prior year if the test year is projected.

Type of Data Shown:
Historic Test Year Ended 09/30/89
Projected Test Year Ended
Prior Year Ended
Witness: C. R. Lee

Line No. Month Plant: CRIST

1	Period	CRIST 1	CRIST 2	CRIST 3	CRIST 4	CRIST 5	CRIST 6	CRIST 7
2	1988 OCTOBER	0.0	0.6	1.0	0.0	63.8	0.0	66.5
3	1988 NOVEMBER	0.0	0.0	0.0	0.0	56.7	52.7	42.8
4	1988 DECEMBER	0.0	0.0	0.0	0.0	63.7	29.3	55.0
5	1989 JANUARY	0.0	0.0	0.0	6.8	63.7	10.4	67.8
6	1989 FEBRUARY	0.0	0.0	0.0	54.3	24.0	46.3	57.2
7	1989 MARCH	0.0	0.0	0.0	55.5	16.1	70.4	46.5
8	1989 APRIL	0.0	0.0	0.0	58.2	66.3	58.7	69.7
9	1989 MAY	0.0	0.0	0.0	61.6	76.1	69.2	19.3
10	1989 JUNE	7.6	8.3	8.7	65.9	45.5	39.9	63.2
11	1989 JULY	4.3	3.6	5.4	67.6	40.3	63.6	54.0
12	1989 AUGUST	0.0	0.0	0.0	72.2	57.5	62.2	51.4
13	1989 SEPTEMBER	0.0	0.0	0.0	70.0	69.4	56.6	40.9

Supporting Schedules:

Recap Schedules:

Schedule G-10

INTERIM CAPACITY FACTORS

Page 2 of 4

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide net generation capacity factors by plant as a percent of installed capability by month for 13 months for the test year, and the prior year if the test year is projected.

Type of Data Shown:
 Historic Test Year Ended 09/30/89
 Projected Test Year Ended
 Prior Year Ended
 Witness: C. R. Lee

COMPANY: GULF POWER COMPANY

DOCKET NO: 891345-E1

Line No.	Month	Plant: SCHOLZ	
	Period	SCHOLZ 1	SCHOLZ 2
1			
2	1988 OCTOBER	90.3	84.6
3	1988 NOVEMBER	65.4	93.7
4	1988 DECEMBER	90.6	93.6
5	1989 JANUARY	89.4	88.8
6	1989 FEBRUARY	89.4	87.2
7	1989 MARCH	89.4	86.3
8	1989 APRIL	85.5	61.6
9	1989 MAY	88.3	88.8
10	1989 JUNE	82.4	78.9
11	1989 JULY	80.5	77.1
12	1989 AUGUST	81.7	80.4
13	1989 SEPTEMBER	88.5	84.6

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO: 891343-E1

EXPLANATION: Provide net generation capacity factors by plant as a percent of installed capability by month for 13 months for the test year, and the prior year if the test year is projected.

Type of Data Shown:
 Historic Test Year Ended 09/30/89
 Projected Test Year Ended
 Prior Year Ended
 Witness: C. B. Leo

Line No.	Month	Plant: SMITH	SMITH 1	SMITH 2	SMITH A
1	Period				
2	1988 OCTOBER		62.0	0.0	0.0
3	1988 NOVEMBER		77.6	17.1	0.2
4	1988 DECEMBER		55.7	37.0	2.0
5	1989 JANUARY		33.9	56.7	0.0
6	1989 FEBRUARY		36.2	66.9	0.0
7	1989 MARCH		0.0	80.1	0.6
8	1989 APRIL		4.3	84.2	0.0
9	1989 MAY		67.8	52.1	0.0
10	1989 JUNE		67.9	61.3	2.0
11	1989 JULY		73.5	50.8	1.3
12	1989 AUGUST		50.6	71.8	0.2
13	1989 SEPTEMBER		73.2	65.1	0.0

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO: 891345-EI

EXPLANATION: Provide net generation capacity factors by plant as a percent of installed capability by month for 13 months for the test year, and the prior year if the test year is projected.

Type of Data Shown:
 Historic Test Year Ended 09/30/89
 Projected Test Year Ended
 Prior Year Ended
 Witness: C. B. Lee

Line No.	Month	Plant: DANIEL & SCHERER	
	Period	DANIEL 1	DANIEL 2 SCHERER
1			
2	1988 OCTOBER	20.2	64.1 19.1
3	1988 NOVEMBER	52.2	52.4 18.2
4	1988 DECEMBER	45.8	41.0 9.6
5	1989 JANUARY	16.6	0.0 0.0
6	1989 FEBRUARY	9.0	6.6 3.9
7	1989 MARCH	15.3	0.0 0.0
8	1989 APRIL	32.9	13.7 11.3
9	1989 MAY	32.7	63.8 22.7
10	1989 JUNE	60.2	64.0 32.6
11	1989 JULY	61.9	48.6 21.7
12	1989 AUGUST	68.4	68.1 32.9
13	1989 SEPTEMBER	52.1	55.6 29.8

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide fuel purchases and balances for accounts payable for each fuel type for the test year, and the prior year if the test year is projected. Include transportation of fuel separately if it is billed separately.

Type of Data Shown:
 Historic Test Year Ended 9/30/89
 Projected Test Year Ended
 Prior Year Ended
 Witness: A. E. Scarbrough

COMPANY: GULF POWER COMPANY

DOCKET NO.: 891345-E1

(1) Exclude transportation if billed separately
 (2) If billed separately

Fuel Type	Month	(1) Fuel Purchases (\$000)	Quantity Purchased	\$/Unit	(2) Transportation Costs (\$000)	(1) + (2) Total Fuel + Transp. (\$000)	Accounts (1) Payable Fuel (\$000)	Accounts (2) Payable Transp. (\$000)	Total (See Note) Accounts Payable (\$000)
All Plants	Sep 88	11,595	383,867	38.158	3,476	15,071	0	0	13,602
Coal (Tons)	Oct 88	12,978	367,373	35.269	2,563	15,541	0	0	7,722
	Nov 88	18,937	335,385	32.560	2,297	13,234	0	0	8,228
	Dec 88	8,674	262,137	33.090	2,732	11,406	0	0	7,316
	Jan 89	9,854	281,390	32.176	1,772	10,826	0	0	7,322
	Feb 89	6,465	164,830	39.414	2,158	8,623	0	0	11,891
	Mar 89	14,868	427,286	34.796	2,687	17,475	0	0	11,716
	Apr 89	9,366	268,009	34.947	3,123	12,489	0	0	10,852
	May 89	11,792	335,417	35.156	2,661	14,453	0	0	11,552
	Jun 89	12,890	341,947	35.356	4,012	16,102	0	0	12,384
	Jul 89	9,839	257,366	35.121	2,589	11,548	0	0	9,327
	Aug 89	7,611	233,190	32.639	2,226	9,837	0	0	7,732
	Sep 89	8,468	228,284	37.059	2,992	11,452	0	0	10,543
13 Month Total		132,929	3,886,881		35,128	168,057			
13 Month Average		10,225	292,831	35.857	2,702	12,927	0	0	10,014

All data shown is actual.

Note: Accounts Payable is not identifiable by fuel and transportation.

Supporting Schedules:

INTERIM ACCOUNTS PAYABLE -- FUEL

Schedule 6-11

FLORIAN PUBLIC SERVICE COMMISSION
 COMPANY: GULF POWER COMPANY
 BUDGET NO.: 891345-EI

EXPLANATION: Provide fuel purchases and balances for accounts payable for each fuel type for the test year, and the prior year if the test year is projected. Include transportation of fuel separately if it is billed separately.

Type of Data Shown:
 Historic Test Year Ended 9/30/89
 Projected Test Year Ended
 Prior Year Ended
 Witness: A. E. Scarborough

Fuel Type	Month	Quantity Purchased	g/unit	(1) + (2)		Accounts (1) Payable Fuel (0000)	Accounts (2) Payable Transp. (0000)	Total Accounts Payable (0000)
				(1) Fuel Purchases (0000)	(2) Transportation Costs (0000)			
All Plants 62 Lighter Oil (Gals)	Sep 88	94,839	0.498	48	0	0	0	0
	Oct 88	94,672	0.486	46	0	0	0	0
	Nov 88	118,344	0.473	56	0	0	0	0
	Dec 88	119,876	0.367	44	0	0	0	0
	Jan 89	162,893	0.555	90	0	0	0	0
	Feb 89	64,731	0.572	37	0	0	0	0
	Mar 89	122,351	0.558	74	0	0	0	0
	Apr 89	55,482	0.536	33	0	0	0	0
	May 89	123,852	0.553	68	0	0	0	0
	Jun 89	116,677	0.617	72	0	0	0	0
	Jul 89	421,464	0.583	212	0	0	0	0
	Aug 89	106,693	0.572	61	0	0	0	0
	Sep 89	8,082	0.495	4	0	0	0	0
13 Month Total		1,621,676		845	0	0	0	845
13 Month Average		124,744	0.521	65	0	0	0	65

All data shown is actual.

Supporting Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

ELABORATION: For each of the accumulated deferred income tax

Type of Data Shown:

COMPANY: GULF POWER COMPANY

accounts (lines 19a, 20a, 20c, 20d) provide (1) annual balances

Historic Test Year Ended

9/30/89

BUCKET NO.: 091345-E1

beginning with the test year in the last rate case and ending with

Prior Year Ended

the interim test year, and (2) 13 month average balance for the

interim test year.

Witness:

A. E. Scarborough

Line No.	Period	(A) Acct 199	(B) Acct 201	(C) Acct 202	(D) Acct 203	(E) Net Deferred Income Taxes
1.	Prior Year 1984	87,767	82,199	8112,098	86,182	8112,632
2.	Prior Year 1985	912,782	85,291	912,974	89,294	9134,987
3.	Prior Year 1986	916,378	87,235	9146,442	846,488	9179,778
4.	Prior Year 1987	918,328	88,574	9138,048	839,982	9188,478
5.	Prior Year 1988	915,678	916,448	9168,283	837,333	9208,394
6.	Interim Test Year:					
7.	September, 1988	15,688	18,091	164,631	38,544	197,658
8.	October, 1988	15,642	18,215	165,244	37,649	197,466
9.	November, 1988	15,651	18,324	166,837	38,272	199,582
10.	December, 1988	15,678	18,448	168,283	37,333	200,394
11.	January, 1989	15,678	18,448	168,996	36,677	200,243
12.	February, 1989	15,572	18,447	169,788	36,338	199,921
13.	March, 1989	17,328	18,447	178,488	35,966	199,585
14.	April, 1989	17,493	18,446	171,133	35,464	199,528
15.	May, 1989	17,466	18,445	171,845	35,879	199,963
16.	June, 1989	16,136	18,445	172,558	34,845	201,712
17.	July, 1989	16,067	18,444	172,995	34,895	202,267
18.	August, 1989	15,932	18,443	173,629	35,833	203,173
19.	September, 1989	15,141	18,443	174,297	35,527	204,126
20.	Total Test Year	211,724	135,886	2,218,576	471,622	2,685,568

FLORIDA PUBLIC SERVICE CORPORATION

EXPLANATION: For each of the accumulated deferred income tax

Type of Data Shown:

accounts (lbs. 198, 201, 202, 203) provide (1) annual balances

Historic Test Year Ended

9/30/89

COMPANY: GULF POWER COMPANY

beginning with the test year in the last rate case and ending with

Projected Test Year Ended

the interim test year, and (2) 13 month average balance for the

Prior Year Ended

SHEET NO.: 091345-E1

interim test year.

Witness:

A. E. Scarborough

Line No.	Period	(A) Acct 198	(B) Acct 201	(C) Acct 202	(D) Acct 203	(E) Net Deferred Income Taxes
28.	Thirteen Month Average:					
29.	Company Total	16,286	10,391	178,044	36,279	208,427
30.	Jurisdictional Factor	0.7987147	0.7987147	0.7987147	0.7987147	0.7987147
31.	Jurisdictional Amount	13,000	8,300	135,017	28,976	160,004
32.						
33.						
34.	Non-Juris. Amount	3,276	2,091	34,227	7,303	46,343
35.						

FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION:	Provide a statement of changes in accounting policy since the last rate case. Explain any changes in accounting procedures that affect the interim rate base or the interim net operating income.	Type of Data Shown:
COMPANY: GULF POWER COMPANY			Historical Test Year Ended 9/30/99
PROJECT NO.: 091345-E1			Projected Test Year Ended ____/____/____
			Prior Year Ended ____/____/____
			Witness: A. E. Scarborough

DEPRECIATION

Effective January 1, 1994, the Company changed the depreciation assumption from whole life to remaining life methodology. Per Florida Public Service Commission (FPSC) Rule number 25-6.0142, the Company changed depreciable life categories of the required plant items from depreciable life to fixed recovery effective January 1, 1994.

ACCOUNTING FOR INTERCHANGE SALES

Effective January 1, 1995, the Company began reporting scheduled interchange sales of energy to other electric utilities as revenue instead of as a reduction to fuel and purchased power expenses to comply with FPSC reporting requirements.

PENSION COSTS

On January 1, 1987, the Company implemented FRSB Statement No. 87 on accounting for pensions costs which required the use of the "projected unit credit" actuarial method for financial reporting purposes.

POST-RETIREMENT MEDICAL/LIFE BENEFITS

Prior to 1987, the costs of health care and life insurance benefits for retired employees were recognized as payments were made. In 1987, to reflect the full costs of such benefits, the Company began recognizing these benefit costs on an accrual basis using the "aggregate cost" actuarial method.

MEDICAL INSURANCE RESERVE - ACTIVE EMPLOYEES

During 1987, the Company established a reserve and began accruing for Medical Insurance benefits for active employees. The accrual is calculated based on the number of employees in each benefit class and assumes a 70/30 split between the company paid and employee paid portions.

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS

Effective September 1989, Gulf changed the method of accruing for bad debts. The change was from a three (3) year average percentage of charge-offs to revenue to an aging of accounts receivable method.

Supporting Schedules:

Incap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule of record and commission of interests to net operating income per books for the first year.

COMPANY: GULF POWER COMPANY

DOCKET NO. 891345-E1

Type of Data Shown:
Historic Test Year Ended 9/30/89
Projected Test Year Ended
Prior Year Ended
Witness: A. E. Deckerbaugh

(Thousands)

Adjusted Jurisdictional Net Operating Income Calculation for the Twelve Months Ended 9/30/89
12 month average

Line No.	Description	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
	Total											
	Company											
	Electric											
	Utility											
	per books											

Operating Revenues:

1	Sales of Electricity	401,181	401,181	(195,478)	205,703	205,703	41,261	244,442	0.9719628	237,394
2	Other Operating Revenues	11,167	11,167	(3,063)	8,102	8,102		8,102	0.9911660	8,098
3	Total Operating Revenues	412,348	412,348	(200,541)	211,805	211,805	41,261	250,064	0.9723443	245,492

Operating Expenses:

4	Operation - Fuel	178,467	178,467	(178,467)	0	0	0	0	0.9999422	(1,887)
5	Interchange	9,069	9,069	(11,102)	(4,033)	(4,033)	0	(4,033)	0.9639644	169,772
6	Other Operation & Maintenance	120,010	120,010	(2,977)	117,033	120,010	7,136	113,742	0.9639644	42,363
7	Depreciation & Amortization	50,829	50,829	(3)	50,824	50,824	6,371	44,253	0.9635194	(1,716)
8	Amortization of Investment Credit	(2,147)	(2,147)	(7,943)	21,036	21,036	2,225	18,811	0.9536330	17,332
9	Taxes Other Than Income Taxes	28,979	28,979	372	24,333	24,333	5,836	17,262	1.0000004	0
10	Income Taxes	24,161	24,161	0	0	0	0	0		0
11	Investment Tax Credit	0	0							
12	Total Operating Expenses	409,313	409,313	(202,012)	207,301	209,479	21,425	188,294		182,661
13	Net Operating Income	83,035	83,035	1,469	84,504	82,326	19,836	62,310		61,281

Supplemental Schedules: B-15, B-16, B-17, B-18

Backup Schedules: B-2

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 891345-E1

EXPLANATION: Provide a schedule of proposed adjustments to NOI (from Schedule 6-11) jurisdictional components, and the revenue requirement effect on each and total. Indicate which adjustments were made in the company's last full revenue requirements case.

Type of Data Shown:
Historic Test Year Ended 9/30/89
Projected Test Year Ended
Prior Year Ended
Witness: R. J. McMillan
A. E. Scrivener

Jurisdictional Adjustments for the Twelve Months Ended 9/30/89
12 month average

Line No.	Adjustment	Reason for Adjustment or Basis (Provide Supporting Schedules)	(1) Total Adjustment	(2) Jurisdictional Factor	(3) Jurisdictional Increase/Decrease	(4) Increase/Decrease
Commission Adjustments:						
1	Franchise Fee Revenues	To remove franchise revenues and expenses from NOI for rate-making purposes.	(3,225)	1.0000000	(3,225)	5,318
2	Franchise Fee Expenses	To remove franchise revenues and expenses from NOI for rate-making purposes.	5,143	1.0000000	5,143	(5,254)
3	Fuel Revenues	To remove all fuel-related revenues and expenses from NOI for rate-making purposes.	(193,333)	Direct	(146,266)	149,287
4	Fuel Expense	To remove all fuel-related revenues and expenses from NOI for rate-making purposes.	176,117	0.8575143	151,823	(153,495)
5	Fuel Portion of Interchange Energy	To remove all fuel-related revenues and expenses from NOI for rate-making purposes.	13,162	0.8575143	11,235	(11,433)
6	ECER Revenues	To remove all ECER revenues and expenses from NOI for rate-making purposes.	(2,438)	1.0000000	(2,438)	2,482
7	Under Recovery of Retail Fuel Clause Revenues in other Operating Revenues	To remove all fuel-related revenues and expenses from NOI for rate-making purposes.	(42)	1.0000000	(42)	42
8	Under Recovery of ECER Revenues in Other Operating Revenues	To remove all ECER-related revenues and expenses from NOI for rate-making purposes.	202	1.0000000	202	(206)
9	Over Recovery of Retail Fuel Clause Expense	To remove all fuel-related revenues and expenses from NOI for rate-making purposes.	2,290	1.0000000	2,290	(2,336)

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 091345-E1

EXPLANATION: Provide a schedule of proposed adjustments to MDI (from Schedule G-14) jurisdictional components, and the revenue requirement effect on each and total. Indicate which adjustments were made in the company's last full revenue requirements case.

(thousands)

Type of Data Shown:
Historic Test Year Ended 9/30/89
Projected Test Year Ended
Prior Year Ended
Witness: R. J. McMillan
A. E. Scarborough

Jurisdictional Adjustments for the Twelve Months Ended 9/30/89
13 month average

Line No.	Adjustment	Reason for Adjustment or Disallowance (Provide Supporting Schedules)	(1) Total Adjustment	(2) Jurisdictional Factor	(3) Jurisdictional Increase/Decrease Adjustment in Rev. Requirement	(4) Type of Data Shown: Historic Test Year Ended 9/30/89 Projected Test Year Ended Prior Year Ended Witness: R. J. McMillan A. E. Scarborough
10	ECOA Expenses in G&M Expense	To remove all ECOA revenues and expenses from MDI for rate-making purposes.	1,874	1.0000000	1,874	(1,907)
11	ECOA Expenses in Other Tax Expense	To remove all ECOA revenues and expenses from MDI for rate-making purposes.	78	1.0000000	78	(80)
12	Industry Association Fees	To remove industry association dues related to Chamber of Commerce and lobbying activities to comply with Commission guidelines.	59	0.9739130	57	(59)
13	Area & Economic Development	To remove expenses defined as image building and promotional by the Commission in Order No. 6463.	824	1.0000000	824	(839)
14	National Advertising	To remove expenses defined as image building and promotional by the Commission in Order No. 6463.	170	0.9789424	166	(170)
15	Taxes Other Than Income Taxes	To reflect the effects of the Franchise Fee Revenue, Fuel Revenue and ECOA Revenue adjustments on Taxes Other Than Income Taxes.	2,722	1.0000000	2,722	(2,771)
16	Leisure Lakes Depreciation expense	To remove expenses associated with Leisure Lakes.	5	0.990478	5	(5)
17	Retail Base Rate Revenue Refund	To remove the refund of base rate revenues related to prior years.	313	1.0000000	313	(318)

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 891345-E1

EXPLANATION: Provide a schedule of proposed adjustments to NOI from Schedule 6-14) jurisdictional components, and the revenue requirement effect on each and total. Indicate which adjustments were made in the company's last full revenue requirements case.

(Thousands)

Type of Data Shown:
Historic Test Year Ended 9/30/89
Projected Test Year Ended
Prior Year Ended
Witness: R. J. McMillan
A. E. Scrivener

Jurisdictional Adjustments for the Twelve Months Ended 9/30/89
12 month average

Line No.	Adjustment	Reason for Adjustment or Disallow (Provide Supporting Schedules)	(1) Total Adjustment	(2) Jurisdictional Factor	(3) Jurisdictional Adjustment in Rev. Requirement	(4) Jurisdictional Increase/Decrease
18	Income Taxes - Adjustments	To reflect the tax effect of all Commission Adjustments.	(693)		(1738)	-
19	Income Taxes - Interest Synchronization	To reflect the tax effect of Interest Synchronization	321		495	(808)
20	Total Commission Adjustments		1,469		1,718	(2,006)
Company Proposed Adjustments:						
21	Accounting Change-Uncollectible exp.	To remove the effect of adjustments to customer acct's exp.	(640)	1.0000000	(640)	651
22	Peabody Equity Return	To remove amounts related to the equity return on the Peabody Coal Buyout which is recovered through the fuel clause.	(5,407)	0.9474718	(5,123)	5,213
23	Marketing Support Activities	To remove expenses defined as usage building or proportional by the Commission in Order No. 6463	82	1.0000000	82	(83)
24	Investigation Expense	To remove expenses that are associated with the investigations.	594	0.9696970	576	(586)

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 091345-E1

EXPLANATION: Provide a schedule of proposed adjustments to NOI (from Schedule 6-14) jurisdictional components, and the revenue requirement effect on each and total. Indicate which adjustments were made in the company's last full revenue requirements case.

(thousands)

Type of Data Shown:

Historic Test Year Ended 9/30/89

Projected Test Year Ended

Prior Year Ended

Witness: R. J. McMillan

A. E. Scarbrough

Jurisdictional Adjustments for the Twelve Months Ended 9/30/89
13 month average

Line No.	Adjustment	Reason for Adjustment or Omission (Provide Supporting Schedules)	(1) Total Adjustment	(2) Jurisdictional Factor	(3) Jurisdictional Adjustment	(4) Increase/(Decrease) in Rev. Requirement
25	Employee Lawsuit	To remove expenses that are associated with the Employee lawsuit.	186	0.9695440	180	(183)
26	Cancelled Rate Case	To remove expenses that are associated with the case from A&G Expense.	1,026	1.0000000	1,026	(1,044)
27	SCS Building Cancellation	To remove expenses that are associated with the SCS Building Cancellation from A&G Expense.	346	0.9695440	335	(341)
28	Income Taxes - Adjustments	To reflect the tax effect of all Commission Adjustments.	1,435		1,341	
29	Total Company Proposed Adjustments		(2,378)		(2,223)	3,627

Statement of Financial Position

Balance Sheet as of December 31, 1985

Page 1

Company Name: ABC Company
Address: 123 Main Street
City: New York, NY 10001

This statement is prepared and presented in accordance with the accounting principles generally accepted in the United States of America.

Prepared by: J. Doe

Reviewed by: J. Doe

See of Data shown:
Historical and projected data for the year ended 12/31/85
Projected for the year ended 12/31/86
Prepared by: J. Doe
Reviewed by: J. Doe

Line No.	Description	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
	Operating Revenues:										
1	Sales of Electricity	(195,478)	0	0	0	0	0	0	0	0	(195,478)
2	Other Operating Revenues	0	(3,063)	0	0	0	0	0	0	0	(3,063)
3	Total Operating Revenues	(195,478)	(3,063)	0	0	0	0	0	0	0	(198,541)

Operating Expenses:

4	Depreciation - Fuel	0	0	(178,407)	0	0	0	0	0	0	(178,407)
5	Interest	0	0	0	113,182	0	0	0	0	0	113,182
6	Other Depreciation & Maintenance	0	0	0	0	0	0	0	0	0	0
7	Depreciation & Amortization	0	0	0	12,927	0	0	0	0	0	12,927
8	Amortization of Investment Credit	0	0	0	0	0	0	0	0	0	0
9	Taxes Other Than Income Taxes	0	0	0	0	0	0	0	0	0	0
10	Income Taxes	0	0	0	0	0	0	0	0	0	0
11	Investment Tax Credit	0	0	0	0	0	0	0	0	0	0
12	Total Operating Expenses	0	0	(178,407)	(113,182)	12,927	0	0	0	0	(288,662)
13	Net Operating Income	(195,478)	(3,063)	178,407	13,162	2,927	5	7,700	163	(127)	1,448

Supplemental Schedule 14

Supplemental Schedule 14

FIDELITY PUBLIC SERVICE CORPORATION

FIDELITY PUBLIC SERVICE CORPORATION

COMPARATIVE: 1997 FIDELITY PUBLIC SERVICE CORPORATION

COMPARATIVE: 1997 FIDELITY PUBLIC SERVICE CORPORATION

BRIER COMPANY RE-DEVELOPMENT INC.

BRIER COMPANY RE-DEVELOPMENT INC.

Type of Data Shown:
Historical Data Year Ended 9/30/99
Projected Data Year Ended
Prior Year Ended
BRIER COMPANY RE-DEVELOPMENT INC.
B. J. McMillan
B. E. McMillan

Line No.	Description	(Thousands)									
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
	Accounting Charge	Probability Charge	Marketing Charge	Investigation	Employee Salary	Contracted Cost	Contracted Cost	Income Taxes	Total		
	Rechargeable Between Activities					Cost	Building				

Operating Revenues:

1	Sales of Electricity	0	0	0	0	0	0	0	0	0
2	Other Operating Revenues	0	0	0	0	0	0	0	0	0
3	Total Operating Revenues	0	0	0	0	0	0	0	0	0

Operating Expenses:

4	Operation - Fuel	0	0	0	0	0	0	0	0	0
5	Interchange	0	0	0	0	0	0	0	0	0
6	Other Operation & Maintenance	0	0	0	0	0	0	0	0	0
7	Depreciation & Amortization	440	5,407	182	1594	1184	11,024	1346	0	3,813
8	Amortization of Intangible Assets	0	0	0	0	0	0	0	0	0
9	Taxes Other Than Income Taxes	0	0	0	0	0	0	0	0	0
10	Income Taxes	0	0	0	0	0	0	0	11,435	11,435
11	Intangible Tax Credit	0	0	0	0	0	0	0	0	0
12	Total Operating Expenses	440	5,407	182	1594	1184	11,024	1346	11,435	2,170
13	Net Operating Income	440	5,407	82	594	184	1,024	346	1,435	17,780

Supplemental Schedules:

Brier Schedule 6-18-14

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO. 1891345-01

EXPLANATION: Provide a development of jurisdictional separation factors for net operating income for the test year, and the prior year if the test year is projected.

Type of data shown:

Historic Test Year Ended 9/30/89

Projected Test Year Ended

Prior Year Ended

Witness: R. J. McMillan

R. J. McMillan

1994 JURISDICTIONAL FACTORS

Line No.	Description	RETAIL	OTHER/UNRETAIL	UPS
NET OPERATING INCOME				
1	INTERMITTENT CAPACITY	0.9476478	0.0523522	
2	ALTERATIVE AND SUPPLEMENTAL WORKUP	0.9449920	0.0550080	
3	OTHER OPERATING REV. (NET OF FUEL)	0.9911440	0.0088560	
4	G & N EXPENSES			
PRODUCTION				
	TRANSMISSION	0.9474718	0.0525282	
	DISTRIBUTION	0.9494374	0.0505626	
	CUSTOMER ACCTS	0.9940893	0.0059107	
	CUSTOMER IMPR	1.0000000		
	ABB	1.0000000		
	OVERALL (NET OF FUEL)	0.9675440	0.0324560	
		0.9630379	0.0369621	
5	DEPRECIATION			
PRODUCTION				
	TRANSMISSION	0.9477294	0.0522706	
	DISTRIBUTION	0.9408189	0.0591811	
	DISTRIBUTION	0.9934278	0.0065722	
	GENERAL	0.9728772	0.0271228	
	OVERALL	0.9633394	0.0366606	
6	AMORTIZATION			
7	AMORTIZATION OF ITC	0.9472773	0.0527227	
8	TAXES OTHER THAN INCOME TAXES	0.9433394	0.0566606	
9	ALL UPS AMOUNTS WERE DIRECTLY ADDED.	0.9324438	0.0675562	

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FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO. 1091345-E1

EXPLANATION: Provide a derivative of jurisdictional separation factors for net operating income for the test year, and the prior year if the test year is projected.

Type of Data Shown:
Historic Test Year Ended 9/30/89
Projected Test Year Ended
Prior Year Ended
On/Before 8.2. Rebillan
8.1.9. Summary

1904 JURISDICTIONAL FACTORS

Line No.	Description	DETAIL	OTHER/ UNLSTABLE	WPS
----------	-------------	--------	------------------	-----

9 NOI ADJUSTMENTS

PRODUCER FEES	1.0000000			
AREA REV. & MATHEMAT. ADV				
SALES PORTION	1.0000000			
A & B PORTION	0.9789174		0.0210826	
INDUSTRY ASSOCIATION DUES	0.9739130		0.0260870	
DEPRECIATION LEASING LAOES	0.9901470		0.0098530	

* ALL WPS AMOUNTS WERE DIRECTLY ASSIGNED.

Supporting Schedules:

Backup Schedules: 8-14, 8-15

FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: Provide a schedule of operating revenues by primary account for the test year, and the prior year if the test year is projected. Provide

COMPANY: GULF POWER COMPANY for the test year, and the prior year if the test year is projected. Provide the for book amounts and the adjustments required to adjust the per books amounts to reflect the requested test year operating revenues.

DOCKET NO. 1891345-E1

Type of Data Shown:
Historical Test Year Ended 9/30/89
Projected Test Year Ended
Prior Year Ended
Witness: R. J. McMillan
A. E. Scheraga

Account No.	Account Title	(1) Per Books	(2) Non-Utility	(3) Jurisdictional (1)-(2)	(4) Fuel	(5) Ratio Refund	Adjustments	(6) Franchise Fees	(8) WPG	(9) Total (4)+(8)+(9)	(10) Adjusted Total (3)+(9)
-------------	---------------	------------------	--------------------	-------------------------------	-------------	---------------------	-------------	-----------------------	------------	--------------------------	--------------------------------

SALES OF ELECTRICITY

440	Residential Sales	197,003		197,003	79,324	0	1,000			71,324	126,311
442	Commercial Sales	117,197		117,197	47,016	0	703			47,719	69,478
442	Industrial Sales	84,139		84,139	44,347	0	600			44,947	39,132
444	Public Street & Highway Lighting	1,330		1,330	347	0	3			350	1,178
445	Other Sales to Public Authorities	0		0	0	0	0			0	0
448	Interdepartmental Sales	38		38	31	0	0			31	7
449	Provision for Refund - Retail	(313)		(313)	0	(313)	0			(313)	0
	Total Sales to Ultimate Consumers	400,496		400,496	162,065	(313)	2,438	0	0	164,190	234,306
447	Sales for Resale - Territorial	11,049		11,049	3,381	0	0			3,381	3,480
	- Nonterritorial	69,616	0	69,616	23,907	0	0		41,241	67,140	2,448
	TOTAL SALES OF ELECTRICITY	481,161	0	481,161	193,353	(313)	2,438	0	41,241	234,719	244,642

OTHER OPERATING REVENUES

431	Municipal Franchise Fee	3,200		3,200				3,200		3,200	0
431	County Franchise Fee	17		17				17		17	0
431	Miscellaneous Service Revenues	2,070		2,070						2,070	0
434	Net from Electric Property	2,474		2,474						2,474	0
435	Interdepartmental Repts	4		4						4	0
436	Deferred Fuel & Construction Revenues	(1,640)		(1,640)	42		(202)			(1,640)	0
436	Compensation for Meter Services Prov	130		130						130	0
436	Profit on Sale of Meter Purchased	37		37						37	0
436	Revenues from Trans. of Others	1,142		1,142						1,142	0
436	Proceeds from sale of Mt. Resources	163		163						163	0
436	Miscellaneous Other Electric Revenues	34		34						34	0
	TOTAL OTHER OPERATING REVENUES	11,167	0	11,167	42	0	(202)	5,223	0	5,063	6,102

TOTAL ELECTRIC OPERATING REVENUES

472,348	0	472,348	193,395	(313)	2,236	5,223	41,241	241,704	230,344
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FLORIDA PUBLIC SERVICES COMMISSION

COMPLAINT: CALL POSTAL COMPLAINT

DocId: 33105581

EXPLANATION Provide the calculation of unutilized revenues for the test period and the prior year if the test year is projected. Document the revenues received in the first month after the test year (and the prior year), the proportion of those revenues allocated to the test year and prior year as unutilized revenues, and the amounts for the proportion chosen.

Type of Data Above
Historic Test Year Ended 9/30/09

WILCOX, A. I. Scarborough

853106071A4
110000000000

END 11120 01738883 CALCULAT1083

68/05/6 00007

[illegible]

NOTE: DETAILS MAY NOT ADD TO TOTALS DUE TO ROUNDING

-2019-

1) $C(a) = \Delta(a)$, $g(a)$
$$2) D(u) = (\text{June thru Sept 4/1968}) - (\text{Oct thru May 4/1968})$$
3) Historical Data : $C(n)$ + $D(n)$ 4) Historical signal: $P(n, t)$
$$\Delta \text{Macroscopical } \Delta(\rho) = \delta(\rho) \cdot 1(\rho)$$
6) $\text{Bis}(n) \leq \text{C}(n) + 1$ 7) Historical $h(a) = h(a) \cdot f(a)$

6) Historical M(n) : Job

$$g_1(n) = g_1(n-1) + g_1(n) + g_1(n-1)$$

FLORIDA PUBLIC SERVICE COMMISSION

COMPLAINT: COLD POWER COMPLAINT

DOCKET NO. 891345-01

EXPLANATION: Provide the calculation of unbilled revenues for the test year, and the prior year if the test year is projected. Document the revenues received in the first month after the test year (and the prior year), the proportion of these revenues allocated to the test year and prior year as unbilled revenues, and the rationale for the proportion chosen.

Type of Data Shown
Historic Test Year Ended 9/30/89

Witness: A. B. Scarborough

COMERCIAL

UNOILTED REVENUE CALCULATIONS

Period 9/30/89

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
Base Rate			Current	Current	Following	Following	Total	Total	Accrued	Accrued	Total	Total
Billed		Billed	Month	Month	Month	Month	Accrued	Unbilled	Full	Unbilled	Accrued	Not
Revenue		Revenue	Factor	Factor	Factor	Factor	Base Rate	Revenue	Revenue	Revenue	Revenue	Revenue
(1989)		(1989)	(1/89)	(1/89)	(1/89)	(1/89)	(1989)	(1989)	(1989)	(1989)	(1989)	(1989)
October 1988	5406	17905	0.0320	0.0261	0.0261	0.00025	61872	2832	1689	15	3537	-1204
November	5198	15204	0.0342	0.0261	0.0261	0.00025	70995	2628	1789	18	4156	617
December	5460	15660	0.0349	0.0261	0.0261	0.00025	66319	2784	1664	17	4066	-109
January 1989	5226	15623	0.0329	0.0261	0.0261	0.00025	58229	1687	1289	12	2750	-1295
February	5326	160619	0.0360	0.0261	0.0261	0.00025	58085	1819	1044	20	2884	-187
March	5482	150651	0.0364	0.0269	0.0269	0.00040	61526	2176	1285	25	3466	-182
April	5374	151935	0.0336	0.0269	0.0269	0.00040	91885	3221	2045	39	5406	1928
May	5540	163264	0.0327	0.0269	0.0269	0.00040	95604	2949	1997	30	4984	-421
June	6418	200096	0.0300	0.0269	0.0269	0.00040	92771	2549	1826	35	4629	-555
July	6600	220794	0.0294	0.0269	0.0269	0.00040	92771	2836	1930	37	4011	-382
August	6687	216177	0.0306	0.0269	0.0269	0.00040	60390	1939	1376	18	2225	-1666
September	6583	221868	0.0301	0.0269	0.0269	0.00040						
	69934	2125334										-1616

NOTE: DETAILS MAY NOT ADD TO TOTALS DUE TO ROUNDING

1) C(n) = A(n) / B(n)

2) Historical B(n) = B(n+1)

3) Historical B(n) = C(n)*C(n)

4) Historical C(n) = B(n)/C(n)

5) Historical J(n) = F(n)*C(n)

6) Historical B(n) = B(n+1)

7) Historical L(n) = E(n) - E(n-1)

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: CALP POWER COMPANY

DOCKET NO. 091347-81

EXPLANATION: Provide the calculation of unbilled revenues for the test year, and up prior year if the test year is projected. Decrease the revenues received in the first month after the test year and the prior year. The proportion of these revenues allocated to the test year and prior year as unbilled revenues, and the rationale for the proportion chosen.

Type of Data Source
Historic Test Year Ended 9/30/89

Witness: A. E. Scarborough

UNBILLED REVENUE CALCULATIONS

UNBILLED REVENUE CALCULATIONS
ENDED 9/30/89

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
Base Rate												
Billed												
Revenue												
Month	(9000)	(9000)	(6/3000)	(6/3000)	(6/3000)	(6/3000)	(6/3000)	(6000)	(6000)	(6000)	(6000)	(6000)
October 1988	1000	46104	0.0236	0.0236	0.0236	0.00025	159210	276	375	4	756	-394
November	904	41790	0.0230	0.0236	0.0235	0.00025	20972	460	492	5	937	282
December	901	40796	0.0231	0.0235	0.0236	0.00025	17700	393	419	4	816	-141
January 1989	911	42734	0.0235	0.0236	0.0235	0.00025	12781	274	300	3	577	-239
February	900	43335	0.0222	0.0235	0.0235	0.00025	13120	316	356	4	656	119
March	835	40305	0.0212	0.0235	0.0235	0.00040	12379	284	273	5	562	-134
April	1037	43500	0.0220	0.0204	0.0204	0.00040	10461	420	377	7	604	242
May	1009	40350	0.0225	0.0204	0.0204	0.00040	28993	653	592	12	1257	652
June	1199	56253	0.0213	0.0204	0.0204	0.00040	29662	551	520	10	1005	-167
July	1200	54904	0.0220	0.0204	0.0204	0.00040	21373	470	436	9	915	-174
August	900	42047	0.0210	0.0204	0.0204	0.00040	23310	533	518	10	1062	147
September	1233	54401	0.0219	0.0204	0.0204	0.00016	18360	350	343	3	703	-359
TOTAL	12377	562563										-487

NOTE: DETAILS MAY NOT SUM TO TOTALS DUE TO ROUNDING

1) C(n) = A(n) / B(n)

2) Historical B(n) = B(n+1)

3) Historical B(n) = C(n) * C(n)

4) Historical E(n) = B(n) * C(n)

5) Historical A(n) = F(n) * C(n)

6) Historical B(n) = B(n+1)

7) Historical E(n) = B(n) - B(n+1)

HISTORICAL SERVICE COMMISSION

COMPUTED: GOLF FIELD & COMPANY

PROJECT NO.: 071343-11

DESCRIPTION: Provide a detailed analysis of fuel revenues, expenses and over/under recovery of fuel expenses for the test year and the prior year.

TYPE OF DATA SHOWN:
Historic Test Year Ended 9/30/89
Projected Test Year Ended
Prior Test Year Ended
Witness: A. E. Seawright

Recoverable Items

Line No.	Month & Year	Beginning Over/Under Recovery	Monthly Expenses	GP if	Other	Total (2a)+(2b)+(2c)	Fuel Revenue	Over/Under Recovery for Other	Other Revenues	Interest	Total Over/Under Recovery for Month (1)+(4)+(5)+(6)
		(1)	(2a)	(2b)	(2c)	(2)	(3)	(4) (5) - (2)	(5)	(6)	(7)
(00000)											
1.	October 88	(6,350)	10,463	(26)	1,570	12,607	12,240	241	1,570	(37)	(4,576)
2.	November	(4,576)	10,185	(26)	1,570	11,779	11,837	100	1,570	(26)	(2,924)
3.	December	(2,924)	11,610	(26)	1,570	13,154	13,178	24	1,570	(16)	(1,346)
4.	January 89	(1,346)	10,662	(26)	1,570	12,206	12,322	116	1,570	(14)	336
5.	February	336	10,901	(26)	1,570	12,445	12,300	(57)	1,570	9	1,858
6.	March	1,858	10,954	(26)	1,570	12,408	12,626	128	1,570	22	3,578
7.	April	3,578	10,690	(26)	1,570	12,408	10,700	913	1,570	29	3,661
8.	May	3,661	13,525	(26)	1,570	15,699	12,862	173	1,570	26	3,001
9.	June	3,001	16,960	(26)	1,570	18,467	14,800	(1,262)	1,570	15	895
10.	July	895	17,609	(26)	1,570	19,079	15,825	(938)	1,570	0	(902)
11.	August	(902)	18,062	(26)	1,570	19,716	16,381	(835)	1,570	(12)	(2,600)
12.	September	(2,600)	15,649	(26)	1,570	17,803	14,190	(663)	1,570	(25)	(4,097)

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide an annual itemization of revenues and expenses incurred pursuant to Commission goals for the interim year.

Type of Data Shown:

9/30/89

COMMITTEE: GULF POWER DIVISION

Interim Test Year Ended

Projected Test Year Ended

PROJECT NO.: 891345-E1

Prior Year Ended

Witness: A. E. Scarborough

Line No.	Description	10/88	11/88	12/88	1/89	2/89	3/89	4/89	5/89	6/89	7/89	8/89	9/89
1.	Classes Revenues	128	124	138	129	129	138	289	246	285	385	316	228
2.	Prior True-up	137	137	137	137	137	137	279	279	279	279	279	279
3.	Conservation Rev. Applicable	265	261	275	266	266	275	468	327	364	384	395	387
4.	Conservation Expenses:												
5.	Super Good Cents Home	45	63	50	26	36	68	36	35	44	64	46	41
6.	Home Energy Audit	23	29	36	24	24	28	26	19	22	28	17	28
7.	Energy Education Programs	39	51	46	28	38	37	39	37	28	35	24	43
8.	E.A. and T.A.A. Programs	18	22	28	12	19	16	24	19	16	19	22	19
9.	Good Cents Building	18	36	43	21	27	44	32	27	24	27	27	41
10.	Presentations / Seminars	1	4	5	5	5	6	7	7	6	6	6	6
11.	Total All Programs	136	285	288	116	149	199	164	144	148	171	142	178
12.	Revenues Incl. in Base Rates	0	0	0	0	0	0	0	0	0	0	0	0
13.	Net Recoverable	136	285	288	116	149	199	164	144	148	171	142	178
14.	True-up This Period	129	36	67	138	117	96	324	383	424	413	453	329
15.	Interest Provision This Period	2	2	1	1	1	1	1	2	3	4	5	6
16.	True-up and Interest EOP	-216	-222	-381	-378	-336	-375	-415	-369	-263	-115	23	282
17.	Deferred True-up EOP	0	0	0	0	0	0	0	0	0	0	0	0
18.	Prior True-up Collected/(Rebilled)	-137	-137	-137	-137	-137	-137	-279	-279	-279	-279	-279	-279
19.	Over / (Under) Recovery	-222	-381	-378	-336	-375	-415	-369	-263	-115	23	282	288

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide an annual itemization of revenues and expenses incurred pursuant to Commission goals for the interim year.

COMPANY: B&F POLES COMPANY

PROJECT NO.: 091345-E1

Type of Beta System:
 Interim Test Year Ended 9/30/09
 Projected Test Year Ended
 Prior Year Ended
 Witness: A. E. Scarborough

Line
 No. Description

1.	Over/Under) Recovery 9/30/09	258	
2.			
3.			
4.	Less:		
5.	Revenues for 9/09	258	
6.	Expenses for 9/09	(178)	
7.			
8.		99	
9.			
10.		258	
11.	Less:		
12.	Interest for 9/09	6	
13.			
14.	Over/Under) Recovery per		
15.	Books for Interim Period	252	
16.			
17.			
18.			
19.			
20.			
21.	Notes: Although the Conservation Revenues and Expenses are booked in the period they occur,		
22.	the resulting Over/Under) Recovery is booked in the following period.		
23.			
24.			
25.			
26.			
27.			
28.			
29.			
30.			

FLUORIN PLASTIC SERVICE CORPORATION EXPLANATION: Provide the calculation of state deferred income taxes for the
 COMPANY: BULF POWER COMPANY last year. Provide detail on other items resulting in tax deferrals besides accelerated depreciation. Type of Data Shown:
 Docket No.: 691345-61 accelerated depreciation. Historic Test Year Ended 9-30-69
 Projected Test Year Ended
 Prior Year Ended
 Witness: A.E. Scarborough

Line No	Tax Rate	Total Utility	Deferred Taxes		Net	Jurisdictional	
			Debit	Credit		Factor	Amount
1.	Property Related Timing Differences	5.5%					
2.	Excess Deferred Tax Write-off						
3.							
4.	Total Property Related Deferred Taxes		1,359		1,516		
5.					15		
6.							
7.	Fully Normalized Timing Differences						
8.							
9.	Pip	5.5%					
10.	Supplemental Pension	(5)	0	0	(11)		
11.	Employee Savings Plan	(288)	0	0	(11)		
12.	Energy Conservation	36	2	0	2		
13.	Property Ins. Reserve	(225)	0	0	(12)		
14.	1 & D Reserve	(1,122)	4	0	(62)		
15.	Peabody Coal Prepayment	(287)	55	0	(65)		
16.	Post Retirement Medical	2,792	154	0	154		
17.	RTT Lease	967	76	0	54		
18.	SCS Early Retirements	37	2	0	2		
19.	Fuel Clause Adjustment	(92)	10	0	(15)		
20.	Loss on Reacquired Debt #1	(2,253)	0	0	(124)		
21.	Unbilled Revenues	(465)	0	0	(26)		
22.	Accrued Vacation	(1,046)	0	0	(182)		
23.	Daniel Coal Buyout	(15)	31	0	(11)		
24.	Deferred Compensation Plan	(4,515)	0	0	(248)		
25.	Medical Benefit Reserve	(17)	0	0	(11)		
26.	Post Retirement Life	(48)	0	0	(2)		
27.	Rate Case	(847)	0	0	(47)		
28.	Loss on Reacquired Debt #2	(64)	0	0	(4)		
29.		(75)	0	0	(4)		
30.	Subtotal	(8,146)	334		(782)		
31.	(cont'd on pg. 2)				(448)		
32.							
33.							

Supporting Schedules:

Recap Schedules:

FILING PUBLIC SERVICE COMMISSION EXPLANATION: Provide the calculation of state deferred income taxes for the
 COMPANY: GULF POWER COMPANY Test year. Provide detail on other items resulting in tax deferrals besides accelerated depreciation.
 INDEX NO.: 091345-E1
 Type of Data Shown: Historic Test Year Ended 9-30-09
 Projected Test Year Ended
 Prior Year Ended
 Witness: A.E. Scarbrough

Line No		Tax Rate	Total Utility	Deferred Taxes		Net	Jurisdictional	Factor	Amount
				Debit	Credit				
Fully Normalized Timing Differences (cont'd)									
34.	Inventory Adjustment	5.5%	(26)	0	(1)	(1)			
35.	Scharrer Coal Buyout	5.5%	(1,892)	0	(104)	(104)			
36.	BOEC	5.5%	(1,53)	0	(8)	(8)			
37.	Pension Expense	5.5%	(186)	0	(6)	(6)			
38.	Uncollectible Reserve	5.5%	(404)	0	(27)	(27)			
39.									
40.	Total Other Timing Differences		(18,887)	334	(928)	(594)			
41.									
42.									
43.	Total State Deferred Income Taxes			1,693	(754)	939		0.7173544	674
44.									
45.									
46.									

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the calculation of state deferred income taxes for the test year. Provide detail on other items resulting in tax deferrals besides accelerated depreciation.

Type of Data Shown:

Historic Test Year Ended

9-30-89

COMPANY: GULF POWER COMPANY

Projected Test Year Ended

Prior Year Ended

Witness:

A.E. Scarbrough

DOCKET NO.: 891345-E1

Line No	Tax Rate	Total Utility	Deferred Taxes		Net	Jurisdictional	
			Debit	Credit		Factor	Amount
1.	Property Related Timing Differences	34%	26,943	8,624	536	9,160	
2.	Excess Deferred Tax Write-off				(833)	(833)	
3.	State Deferred Income Tax Impact			(462)	(39)	(501)	
4.							
5.	Total Property Related Deferred Taxes		8,162	(336)	7,826		
6.							
7.	Fully Normalized Timing Differences						
8.							
9.							
10.	Pip	34%	(5)	0	(2)	(2)	
11.	Supplemental Pension	34%	(200)	0	(68)	(68)	
12.	Employee Savings Plan	34%	36	12	0	12	
13.	Energy Conservation	34%	(225)	0	(76)	(76)	
14.	Property Ins. Reserve	34%	(1,129)	24	(408)	(384)	
15.	I & D Reserve	34%	(207)	338	(408)	(79)	
16.	Peabody Coal Prepayment	34%	2,792	950	0	950	
17.	Post Retirement Medical	34%	967	467	(138)	329	
18.	AT&T Lease	34%	37	12	0	12	
19.	SCS Early Retirements	34%	(92)	61	(92)	(31)	
20.	Fuel Clause Adjustment	34%	(2,253)	0	(766)	(766)	
21.	Loss on Reacquired Debt #1	34%	(465)	0	(158)	(158)	
22.	Unbilled Revenues	34%	(1,846)	0	(628)	(628)	
23.	Accrued Vacation	34%	(15)	193	(198)	(5)	
24.	Daniel Coal Buyout	34%	(4,515)	0	(1,535)	(1,535)	
25.	Deferred Compensation Plan	34%	(7)	0	(2)	(2)	
26.	Medical Benefit Reserve	34%	(40)	0	(14)	(14)	
27.	Post Retirement Life	34%	(847)	0	(288)	(288)	
28.	Rate Case	34%	(64)	0	(22)	(22)	
29.	Loss on Reacquired Debt #2	34%	(75)	0	(26)	(26)	
30.							
31.	Subtotal		(8,153)	2,857	(4,829)	(2,772)	
32.	(cont'd on pg. 2)						
33.							

Supporting Schedules:

Recap Schedules:

FLUOR CORP. PUBLIC SERVICE COMMISSION EXPLANATION: Provide the calculation of state deferred income taxes for the

COMPANY: GULF POWER COMPANY last year. Provide detail on other items resulting in tax deferrals besides accelerated depreciation.

BUDGET NO.: 091345-E1

Type of Data Shown: Historic last Year Ended 9-30-09
 Projected last Year Ended
 Prior Year Ended
 Witness: A.E. Scarborough

Line No	Tax Rate	Total Utility	Deferred Taxes		Net	Jurisdictional	
			Debit	Credit		Factor	Amount

Fully Normalized Timing Differences (cont'd)

34.	Inventory Adjustment	34%	(26)	(9)	(9)		
35.	Scharrer Coal Buyout	34%	(1,892)	(643)	(643)		
36.	BP&C	34%	(153)	(52)	(52)		
37.	Pension Expense	34%	(186)	(36)	(36)		
38.	Uncollectable Reserve	34%	(484)	(165)	(165)		
39.							
40.			(10,014)	(5,734)	(3,677)		
41.	Excess Deferred Tax Write Off		2,857	(740)	1740		
42.	State Deferred Income Tax Impact		(124)	323	199		
43.							
44.	Total Other Timing Differences		1,933	(6,151)	(4,218)		
45.							
46.	Adjustment-Electric		50	(6,487)	50		
47.	Total Federal Deferred Income Taxes		10,145		3,650		
48.							
49.							
50.							
51.							

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the calculation of state and federal income taxes for the test year. Provide detail on adjustments to income and investment tax credits generated.

Type of Data Shown:

Historic Test Year Ended

9-30-89

Projected Test Year Ended

Prior Year Ended

Witness:

A.E. Scarbrough

COMPANY: GULF POWER COMPANY

DOCKET NO.: 89134S-E1

Line No.		Total Utility	Jurisdictional	
			Factor	Amount
1.	Utility Taxable Operating Income	107,196		
2.	Less: Interest Charges	(38,520)		
3.				
4.		68,676		
5.	Other (Deductions)/Additions:			
6.	Other	(150)		
7.	Meals and Entertainment	74		
8.	Preferred Stock Deduction	(199)		
9.	Amortization of ITC	(2,142)		
10.	Excess Book Over Tax Depreciation	2,407		
11.				
12.	Taxable Income	68,666		
13.	Adjustments to State Taxable Income	(19,873)		
14.				
15.	State Taxable Income	48,793		
16.	State Income Tax Rate	5.5%		
17.				
18.	State Income Tax Currently Payable	2,684	0.7173544	1,925
19.	State Income Tax Deferred	939	0.7173544	674
20.				
21.	State Income Tax	3,623		2,599
22.				
23.				
24.	Adjustments to Federal Taxable Income	(19,820)		
25.				
26.	Federal Taxable Income (Line 12 - Line 24)	49,646		
27.	Federal Income Tax Rate	34%		
28.				
29.	Federal Income Tax Currently Payable	16,880	0.7173544	12,109
30.	Federal Income Tax Deferred	3,650	0.7173544	2,624
31.				
32.	Federal Income Taxes	20,530		14,733

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the calculation of state and federal income taxes for the test year. Provide detail on adjustments to income and investment tax credits generated.

COMPANY: GULF POWER COMPANY

DOCKET NO.: 891345-E1

Type of Data Shown:

Historic Test Year Ended

9-30-89

Projected Test Year Ended

Prior Year Ended

Witness:

A. E. Scarbrough

Line No.		Total Utility
1.	Line 13 - Adjustments to State Taxable Income	
2.		
3.	Allocated Income Adjustment	(2,061)
4.	Other	59
5.	Excess Book Depreciation	1,191
6.	State Surplus Exemption	(5)
7.	State Rate Change	200
8.	State Timing Differences	(17,073)
9.	Prior Period	(2,164)
10.		
11.	Total Adjustments For State	<u>(19,873)</u>
12.		
13.	Line 24 - Adjustments to Federal Taxable Income	
14.		
15.		
16.	State Income Tax Currently Payable	(3,623)
17.	Other Deductions	(35)
18.	Rate Change Adjustment	(4,627)
19.	Federal Timing Differences	(10,759)
20.	Prior Period	24
21.		
22.	Total Adjustments for Federal	<u>(19,020)</u>
23.		
24.		
25.		
26.		
27.		
28.		

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 891345-E1

EXPLANATION: Provide a reconciliation of the tax expense in the filing with the tax check figure. Provide on a per book basis and at the revenue requested. If a projected test year is used, provide both on a projected and historical basis. If a year end rate base is used, provide on both a year-end and 13 months average basis. If a formula working capital is used, provide on that basis and on the basis of a balance sheet working capital calculation.

Type of Data Shown:
Historic Test Year Ended 9/30/89
Projected Test Year Ended
Prior Year Ended
Witness: A.E. Scarborough

1984 Jurisdictional: Common Equity 14.68%

Line No.	Description	Jurisdictional Rate Base	Weighted Cost Rate	Costed Equity	Federal	State
1.	Common Equity	823,221	4.43%	36,357		
2.	Preferred Stock	823,221	8.47%	3,879		
3.	Post - 1970 JRIC	823,221	8.31%	2,558		
4.				42,994	42,994	42,994
5.	Taxes - Federal				28,265	28,265
6.	State					3,578
7.					66,837	
8.	Book Taxable Income				63,259	
9.						
10.	Adjustments to Book Taxable Income					
11.	Reversal of Timing Differences Flowed Through				2,853	2,829
12.	Amortization of JIC				(1,519)	(1,381)
13.	Other Adjustments				(264)	(168)
14.					63,529	64,085
15.	Adjusted Taxable Income				8,34	8,055
16.	Statutory Tax Rates					
17.					21,688	3,748
18.	Tax Expense at Statutory Rate				(1,342)	8
19.	Write off of Excess Deferred Taxes				7	(178)
20.	Prior Period Adjustment					
21.						
22.	Tax Expense Adjusted				28,265	3,578
23.	Tax Expense in Filing					
24.						
25.						
26.	Difference					
27.						

23,843

23,843

0

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY, GULF POWER COMPANY

DOCKET NO. 891345-E1

EXPLANATION: Provide the amount of interest expense used to calculate jurisdictional net operating income taxes on Schedule B-14. Explain any changes in interest expense in detail, giving amount of change and reason for change. If the basis for allocating interest used is the tax calculation differs from the basis used in allocating current income taxes payable, the differing bases should be clearly identified.

Type of Data Shown:
Historic Test Year Ended 9/30/87
Projected Test Year Ended
Prior Year Ended
Witness: R. J. McMillan
A. E. Gertrough

Interest to Tax Expense Calculation (Thousands)

Line No.	Description	Test Year Ended 9/30/87
1	Interest on First Mortgage Bonds	22,473
2	Interest on Pollution Control Bonds	14,296
3	Amortization of Debt Discount, Premium, Issuance Expense & Loss on Recaptured Debt	587
4	Interest on Interim Indebtedness	0
5	Other Interest Expense	1,577
6	Allowance for Funds Used During Construction	(413)
7	Total Interest Expense	38,528
8	Jurisdictional Factor	0.7283279
9	Jurisdictional Interest Expense	28,055

INTERIM PUBLIC UTILITY DEBT INFORMATION

FLORIDA PUBLIC SERVICE COMMISSION

LONG PAV:

DUCKETT NO.: 891245-61

NOTE: Provide information required in order to adjust income tax expenses by reason of interest expense of parent that may be invested in the equity of the utility in question. If year end date base is used, provide on both a year end and 13 month average basis. If a projected test period is used, provide on both a projected and historical basis.

Type of Data Shown:
Historical Test Year Ended 9/30/89
Witness: M. E. Scarborough

Page 1 of 1

Line No.	Amount	Percent of Capital	Cost Rate	Weighted Cost	
1. Long Term Debt	0	1	1	1	1 of 1 9/30/89
2. Short Term Debt					through
3. Preferred Stock					through
4. Common Equity					
5. Deferred Income Tax					
6. Other (specify)					
Total	\$ 100.00%			1	

Southern Company Services, the parent company of Gulf Power Company, has incurred no debt and consequently no interest expense for the prior year or the current year. It is the general policy of the parent not to incur any debt; therefore, no interest expense is expected for the projected test year.

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY:

DUCKETT NO.: 091245-E1

EIP/MAITIM: Provide information required in order to adjust income tax expenses by reason of interest expense of parent. That any debt invested in the equity of the utility is questioned. If year end rate base is used, provide on both a year end and 13 month average basis. If a projected test period is used, provide on both a projected and historical basis.

Type of Data Shown:
Historical Test Year Ended 9/30/69
Witness: A. E. Scarborough

Line No.	Amount	Percent of Capital	Cost Rate	Weighted Cost
1. Long Term Debt	0	1	1	1
2. Short Term Debt				
3. Preferred Stock				
4. Common Equity				
5. Deferred Income Tax				
6. Other (specify)				
Total	0	100.00%		1

Southern Company Services, the parent company of Gulf Power Company, has incurred no debt and consequently no interest expense for the prior year or the current year. It is the general policy of the parent not to incur any debt; therefore, no interest expense is expected for the projected test year.

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INTERIM RECONCILIATION OF TOTAL INCOME TAX PROVISION

FURNISH ELECTRIC SERVICE CORPORATION **EXPLANATIONS** Provide a reconciliation between the total operating income tax provision for the test period and the currently payable income taxes on operating income for the test period. The reconciling amounts should equal deferred taxes on operating income for the period. Explain any differences.

COMPANY: GULF POWER COMPANY

BOOKET NO.: 891345-E1

Type of Data Shown: Historic Test Year Ended 9/30/89
Projected Test Year Ended
Prior Year Ended
Witness: A. E. Scarborough

Line No	Description	Amount \$ (000)
1.	Total Operating Income Tax Provision (Note)	22,019
2.	Less: Deferred Federal and State Income Taxes on Operating Income	(4,597)
3.	Current Year Investment Tax Credit on Utility Assets	0
4.	Add: Investment Tax Credit Amortization on Utility Assets	2,142
5.	Current Income Tax Provision on Operating Income	<u>19,564</u>

Note: Includes Amortization of ITC.

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FLORIDA PUBLIC SERVICE COMMISSION EXHIBITION Provide the requested information

COMPANY: GULF POWER COMPANY

DOCKET NO.: 891345-E1

Type of Data Shown:
 Historic Test Year Ended 1990
 Projected Test Year Ended 1999
 Prior Year Ended 1989
 Witness A. E. Scarborough

Check whether data is: Historic () or Projected ()

Average () or Year end ()

1. For profit and loss purposes, which IRC section 1362 method is used for tax allocation? 1362(a)(1)
2. What tax years are open with the IRS? 1983 forward.
3. Is the treatment of customer deposits at issue with the IRS? No.
4. For the last five tax years, what dollars were paid to or received from the parent for federal income taxes?
 1984 1985 1986 1987 1988
 \$28,316,661 \$12,768,769 (\$12,628,658) \$24,345,674 \$16,448,729
 (For detail, see page 2 of this schedule)
5. How were the amounts in (4) treated? Estimated payments were remitted to IRS; refunds were received from IRS by parent and distributed to subsidiaries, including Gulf Power.
6. For each of the last five years, what was the dollar amount of interest deducted on the parent ONLY tax return?
 1984 1985 1986 1987 1988
 \$254,167 \$233,491 \$257,837 \$367,819 \$1,198,816
7. Complete the following chart for the last five years:

	Book Basis (Before Dividends)					Tax Basis				
	84	85	86	87	88	84	85	86	87	88
Parent Only	(6,582,687)	(7,552,527)	(7,584,444)	(15,255,473)	(14,176,959)	(5,926,986)	(10,458,532)	(9,255,556)	(10,176,622)	(37,252,339)
Applicant Only	46,676,267	51,775,228	52,634,169	46,241,585	51,459,618	65,891,598	44,369,599	(22,101,263)	64,789,864	52,321,779
Total Group	834,415,585	554,272,936	1,088,748,972	665,287,787	975,488,311	786,345,998	829,438,272	455,898,358	388,327,813	538,894,688
Total Group Excluding Parent & Applicant	794,241,925	910,858,243	963,699,247	655,381,675	938,119,668	647,181,386	755,519,225	486,455,577	333,794,571	514,825,248

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION EXAMINATIONS Provide the requested information

COMPANY: GULF POWER COMPANY

BUDGET NO.: 891345-E1

Type of Data Shown:
 Historic Test Year Ended 1998
 Projected Test Year Ended 1999
 Prior Year Ended
 Witness A. E. Scarborough

Check whether Data Is: Historic () or Projected ()
 Average () or Year and ()

Detail for Item 4

Summary of Estimated Tax Payments (Refunds)

	1998	1997	1996	1995	1994
1st Installment	6,400,000	6,300,000	3,200,000	4,100,000	300,000
2nd Installment	800,000	3,000,000	3,200,000	2,500,000	900,000
3rd Installment	2,513,305	7,200,000	0	(1,500,000)	1,600,000
4th Installment	9,492,916	15,400,000	(15,000,000)	4,200,000	5,100,000
7004 *	0	(5,742,000)	(700,000)	1,450,410	12,660,000
As Filed *	(2,757,573)	(1,032,353)	(2,720,650)	(1,930,433)	(243,139)
Carryback of 1986 General Business Credit				(107,216)	
Total	16,446,729	24,345,674	(12,020,650)	12,760,769	20,316,061

Payment of income taxes are made to the Southern Company (parent) who pays the income taxes to the IRS. Refund of income taxes from the IRS are received by the Southern Company who distributes the refund to its subsidiaries.

*Payments or refunds made in subsequent calendar year for identified tax year: i.e. for the column headed "1987", the \$5,742,000 refund and the \$1,032,353 refund were received in 1988.

Supporting Schedules:

Miscap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

Provide a schedule of gains and losses on disposition of plant and property previously used in providing electric service for the last year and the four prior years.

Type of Data Source:

COMPANY: Gulf Power Company

Historical last Year Ended

12/31/90

PROJECT ID: 001345-01

Projected last Year Ended

12/31/90

List each item with a gain or loss of \$1 million or more, or more than .1% of total plant. List amounts allowed in prior years, and the last year of such prior years.

Witness: A. E. Schwartz

Description of Property	Date Acquired	Date Disposed	Original		Reclassification		Original		Depreciation and Amortization	Net Book Value as of Disposal Date	Amount Allowed Prior Year	Test Year
			Amount	Account No.	Amount	Account No.	Amount	Account No.				

END

Florida Public Utilities Commission

Provide the total of adjustment made to test per month

Type of Bill: Special
Fiscal Year: 2009

Company: H&M Home Company

Projected 1991 Year Indices

WFOE: 001, 001-11

A. L. Kravtsov

0 10 20 30 40 50 60 70 80 90 100

[illegible]

13 • This document relates to the removal of the cattle associated with the settlement of an employee of a local authority. These cattle should have been recorded before the time in 1988. The report was not associated with this settlement and records before the time.

18 19 This adjustment relates to the removal of the liquid form and other expenses associated with the 1995 and 1996 and 1997
19 20 remediations associated with Gulf Power Company's gully plug.

Schedule G-34

1975-1976 REVENUE AND EXPENSES BY FUNCTION

Page 1 of 1

FLORIDA PUBLIC SERVICE COMMISSION (FLPSCOM) Provide adjustments to account for year 0 & B expenses related to expenses recoverable through mechanisms other than base rates. Example may adjustments.

COMPANY: GULF POWER COMPANY

REPORT NO.: 001340-41

Type of Data Source:
 Historical Test Year Ended 9/30/87
 Projected Test Year Ended
 Prior Year Ended
 Unknown A. C. Yearly

Line No.	Function	Benchmark Year Actual 0 & B (0000)	Adjustments for Base-Rate Bulk Expense Recoveries (0000)	Benchmark Year Adjusted 0 & B (0000)

Refer to Schedule G-33 for the Energy Conservation Cost Recovery adjustments which is the only non-test BMR recovered through other rate recovery mechanisms available.

1991-1994 PMA, INC. SERVICE CONTRACTS
 (17.5 million) For each year since the base year, provide the amount and percent increases associated with contracts and average CPI. Show the calculation for each compound multiplier.
 CONTRACT: 001 PMA'S CHARTER
 BASE: 001 001-01
 Type of Data Shown:
 Historical Test Year Index: 9/30/97
 Projected Test Year Index:
 Prior Year Index:
 Inflation: A. E. K. K. K. K.

Total Contracts

Average CPI-9 (1992-1994) = 100

Year	Amount	1 Increase Multiplier	Compound Multiplier	Inflation and Growth Compound Multiplier
------	--------	-----------------------	---------------------	--

Total Contracts

Average CPI-9 (1992-1994) = 100

Year	Amount	1 Increase Multiplier	Compound Multiplier	Inflation and Growth Compound Multiplier
------	--------	-----------------------	---------------------	--

1

1994

229,796

1.00000

1.00000

1.00000

2

1993

223,173

2.4722

1.03972

1.03972

1.03972

3

1992

203,446

4.1228

1.09873

1.09873

1.09873

4

1991

271,000

2.5998

1.13124

1.13124

1.13124

5

1990

277,003

2.3712

1.15806

1.15806

1.15806

6

1989

202,400

1.4200

1.13402

1.13402

1.13402

7

1988

202,400

1.4200

1.13402

1.13402

1.13402

8

1987

202,400

1.4200

1.13402

1.13402

1.13402

9

1986

202,400

1.4200

1.13402

1.13402

1.13402

10

1985

202,400

1.4200

1.13402

1.13402

1.13402

11

1984

202,400

1.4200

1.13402

1.13402

1.13402

12

1983

202,400

1.4200

1.13402

1.13402

1.13402

13

1982

202,400

1.4200

1.13402

1.13402

1.13402

14

1981

202,400

1.4200

1.13402

1.13402

1.13402

15

1980

202,400

1.4200

1.13402

1.13402

1.13402

16

1979

202,400

1.4200

1.13402

1.13402

1.13402

17

1978

202,400

1.4200

1.13402

1.13402

1.13402

18

1977

202,400

1.4200

1.13402

1.13402

1.13402

19

1976

202,400

1.4200

1.13402

1.13402

1.13402

20

1975

202,400

1.4200

1.13402

1.13402

1.13402

21

1974

202,400

1.4200

1.13402

1.13402

1.13402

22

1973

202,400

1.4200

1.13402

1.13402

1.13402

23

1972

202,400

1.4200

1.13402

1.13402

1.13402

24

1971

202,400

1.4200

1.13402

1.13402

1.13402

Supporting Schedule 6-13

Supporting Schedule 6-13

FLORIDA PUBLIC SERVICE COMMISSION EIR.09011101: Provide the following information concerning pension cost for the test year, and the prior year if the test year is projected.

COMPANY: Gulf Power Company

ROCKET NO.: 091345-E1

Type of Data Shown:
 Historic Test Year Ended 9/30/89
 Projected Test Year Ended ____/____/____
 Prior Year Ended ____/____/____
 Witness: A. E. Scarbro, Jr.

Line No.	Description	Test Year 1989	Amount
1	Service Cost	2,773,325	
2	Interest Cost	5,342,059	
3	Actual Return on Assets	(7,125,661)	
4	Net Amortization and Deferral	(356,066)	
5	Amortization of Prior Service Cost	12,900	
6	Total Net Periodic Pension Cost	46,646	
7	For the Year:		
8	Expected Return on Assets	(7,125,661)	
9	Assumed Rate of Return on Plan Assets	8.5%	
10	Amortization of Transition Asset or Obligation	(738,391)	
11	Percent of Pension Cost Capitalized	22.6%	
12	Pension Cost Recorded in Account 305	47,000	
13	Minimum Required Contribution Per IRS	0	
14	Maximum Allowable Contribution Per IRS	0	
15	Actual Contribution Made to the Trust Fund	0	
16	Actuarial Attribution Approach Used for Funding		
17	Assumed Discount Rate for Computing Funding		
18	Allocation Method Used to Assign Costs if the Utility is Not the Sole Participant in the Plan. Attach the Relevant Procedures.		
19			
20	At Year End:		
21	Accumulated Benefit Obligation	45,280,000	• Projections
22	Projected Benefit Obligation	65,357,000	•
23	Vested Benefit Obligation	44,500,000	•
24	Assumed Discount Rate (Settlement Rate)	8.5%	
25	Assumed Rate for Salary Increases	6.8%	
26	Fair Value of Plan Assets	97,402,000	•
27	Market Related Value of Assets	93,155,000	•
28	Balance in Working Capital (Acct 165-911)	1,405,221	

Amounts shown are for calendar year 1989, since this information is not available for the 12-months ended 9/89. Pension expense for 12-months ended 9/89 is \$ 510,231.76.

Supporting Schedules:

Backup Schedules:

FLORIDA PUBLIC SERVICE COMMISSION EXPANSION: Provide the calculation of the revenue expansion factor for the test year.

COMPANY: GULF POWER COMPANY

BOOKLET NO. 691345-E1

Type of Data Shown:
Historic Test Year Ended 9/30/09
Projected Test Year Ended
Prior Year Ended
Witness: R. J. McMillan
A. E. Scarbrough

Line No.	Description	Percent	Percent	
1.	Revenue Requirement		100.0000	
2.	Gross Receipts Tax Rate		1.3600	
3.	Regulatory Assessment Rate		0.1250	
4.	Bad Debt Rate		0.1133	
5.	Net Before Income Taxes (1) - (2) - (3) - (4)		98.2617	
6.	State Income Tax Rate	3.3000		
7.	State Income Tax (5) x (6)		5.4044	
8.	Net Before Federal Income Tax (5) - (7)		92.8573	
9.	Federal Income Tax Rate	34.0000		
10.	Federal Income Tax (8) x (9)		31.5715	
11.	Revenue Expansion Factor (8) - (10)		61.2858	
12.	Net Operating Income Multiplier (100% / Line 11)		1.631699	

0 Reserve for Bad Debt Accrual (Per IFR C-23)

6311,000

Div. by Total Territorial Sales & Other Operating Revenues (Per IFR C-10)

\$431,004,000

= 0.001133

Supporting Schedules: C-10, C-23, D-23

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FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 891345-E1

INFORMATION: Provide the company's 13-month average cost of capital for:

- 1) the test year,
- 2) the prior year if the test year is projected, and
- 3) the test year of the last rate case

Type of Data Shown:

Historic Test Year Ended 9/30/89

Projected Test Year Ended

Prior Test Year Ended

Witness: R. J. McMillan

A. E. Scarborough

Last Rate Case Test Year Ended 12/31/84

Present Rate Case

Requested

Approved

Test Year Ended 9/30/89

Line No.	Class of Capital	Jurisdictional			Weighted Jurisdictional			Jurisdictional			Weighted Jurisdictional		
		Rate Base (000)	Ratio %	Cost Rate %	Rate Base (000)	Ratio %	Cost Rate %	Rate Base (000)	Ratio %	Cost Rate %	Rate Base (000)	Ratio %	Cost Rate %
1	Long-Term Debt	285,137	42.42	9.21	3.91	269,187	43.03	9.24	3.97	307,975	37.32	8.59	3.21
2	Short-Term Debt	6,252	0.93	9.20	0.09	5,894	0.94	9.20	0.09	1,031	0.13	10.29	0.01
3	Preferred Stock	57,139	0.50	8.63	0.73	54,242	0.67	8.63	0.75	51,432	6.23	7.62	0.47
4	Common Equity	187,685	27.92	15.05	4.43	173,641	27.76	13.60	4.33	250,476	30.35	14.60	4.43
5	Customer Deposits	9,478	1.41	7.88	0.11	9,230	1.48	7.88	0.12	14,975	1.81	7.66	0.14
6	Deferred Taxes	86,583	12.88			80,828	12.92			160,084	19.40		
7	Investment Credit - Zero Cost	1,412	0.21			1,304	0.21			955	0.12		
8	Investment Credit - Weighted Cost	38,318	5.73	9.83	0.56	31,241	4.99	9.73	0.49	38,293	4.64	10.98	0.51
		672,274	100.00		9.83	625,602	100.00		9.75	825,221	100.00		8.77

Supporting Schedules: 5-39, 5-40, 5-41, 5-42, 5-43

Recap Schedules: 5-2

FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: Provide the specified data on short-term debt issues on a 13-month average basis for the test year.

COMPANY: GULF POWER COMPANY

DOCKET NO.: 091345-E1

Type of Data Shown:

Historical Test Year Ended 9/30/09

Projected Test Year Ended

Prior Year Ended

Witness: R. J. Hillan

A. E. Scarbrough

Month	Amount	Cost Rate	Annual Interest	Cost Rate
OCTOBER	0	0	0	
NOVEMBER	0	0	0	
DECEMBER	0	0	0	
JANUARY	0	0	0	
FEBRUARY	0	0	0	
MARCH	0	0	0	
APRIL	0	0	0	
MAY	4000000	0.1030	420000	
	4000000	0.1040	419200	
	1500000	0.1021	153150	
JUNE	2000000	0.1000	200000	
	2000000	0.1000	200000	
	1000000	0.1000	100000	
JULY	0	0	0	
AUGUST	0	0	0	
SEPTEMBER	0	0	0	
Total	14500000		1492350	
13 MA	1115305		114796	0.1029

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: BULFORD COMPANY

DOCKET NO.: 091345-E1

EXPLANATION: Provide the specified data on long-term debt issues on a 13 month average basis for the next year. Average by type of issue (e.g., first mortgage bonds).

(Thousands of Dollars)

Type of Data Shown:
Historic Test Year Ended 9/30/09
Projected Test Year Ended
Prior Year Ended
Witness: R. J. McMillan
A. E. McWhirter

Thirteen Month Average Long Term Debt for the Test Year Ended 9/30/09

Line Description, Coupon Rate Maturity of Life	(A)	(B)	(C)	Call Provisions		(F)	(G)	(H)	Unamortized Premium & Loss on		(J)
				Special Restriction (Face Value)	Principal Amount Sold as of 9/30/09				Discount (Premium) Associated With (F)	Expense & Loss on Associated With (F)	
1 5 1 Series due 1990	7-01-60	7-01-90	-	-	3,000	3,000	3,000	0	0	0	3,000
2 4 5/8 Series due 1994	10-01-64	10-01-94	-	-	12,000	12,000	-	119	11	11	12,000
3 6 1 Series due 1996	6-15-66	6-01-96	-	-	13,000	13,000	-	129	12	12	13,017
4 7 3/4 Series due 1999	3-01-69	3-01-99	-	-	15,000	15,000	-	111	19	19	14,982
5 8 7/8 Series due 2000	7-01-70	7-01-00	-	-	16,000	12,123	-	4	18	18	12,101
6 7 1/2 Series due 2001	10-15-71	10-01-01	-	-	21,000	21,000	-	76	35	35	20,991
7 7 1/2 Series due 2002	5-16-72	5-01-02	-	-	22,000	22,000	-	54	33	33	21,911
8 7 1/2 Series due 2003	5-01-73	5-01-03	-	-	25,000	25,000	-	41	43	43	24,914
9 8 3/8 Series due 2007	3-17-77	3-01-07	-	-	33,000	33,000	-	330	73	73	34,377
10 9 1 Series due 2008	9-28-78	9-01-08	-	-	25,000	25,000	-	101	113	113	24,786
11 10 1/4 Series due 2009	5-01-79	5-01-09	-	-	30,000	30,000	-	201	115	115	29,604
12 15 1 Series due 2010	2-28-80	2-01-10	-	-	50,000	0	-	0	6,933	14,031	40,710
13 10 1/8 Series due 2016	2-19-86	2-01-16	-	-	50,000	50,000	-	301	209	209	49,710
14 9 1/5 Series due 1990	5-03-80	4-01-90	-	-	35,000	32,405	-	0	202	202	32,203

Pollution Control Bonds

15 8 1 Series due 2004	12-01-74	12-01-04	-	-	8,930	8,930	-	102	160	160	8,640
16 6 3/4 Series due 2006	5-01-76	5-01-06	-	-	12,000	12,000	-	142	100	100	12,500
17 6 1 Series due 2006	10-01-76	10-01-06	-	-	12,500	12,500	-	149	100	100	12,231
18 5.90 1 Note due 2003	8-01-80	11-01-03	-	-	8,475	8,475	-	0	41	41	8,014
19 11 1/2 Series due 2011	5-20-81	5-01-11	-	-	21,200	21,200	-	221	203	203	20,994
20 12 3/5 Series due 2012	8-01-82	8-01-12	-	-	32,000	0	-	0	1,720	1,720	31,280
21 10 1 Series due 2013	8-24-83	8-01-13	-	-	20,000	20,000	-	228	276	276	19,494
22 10 1/2 Series due 2014	12-01-84	12-01-14	-	-	42,000	42,000	-	406	291	291	41,723
23 8 1/4 Series due 2017	6-01-87	6-01-17	-	-	32,000	32,000	-	0	917	917	31,083

24 Total

343,905 436,063 1,890 2,495 9,810 443,490

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the specified data on long-term debt issues outstanding at the end of the test year. Arrange by type of issue (e.g., first mortgage bonds).

Type of Data Shown:

Historic Test Year Ended 9/30/89

COMPANY: GULF POWER COMPANY

Projected Test Year Ended

Prior Year Ended

BUCKET NO.: 091345-E1

Witness: R. J. McMillan

A. E. Scarborough

(Thousands of Dollars)

Long-Term Debt Outstanding as of 9/30/89

Line No.	Description, Coupon Rate, Years of Life	(K) Amortization of Discount/ Premium on Principal Outstanding	(L) Amort. of Loss on Recquired Debt & Issuing Exp. on Principal Outstanding	(M) Total Amortized Amortization (K) + (L)	(N) Annualized Interest Cost (A) + (F)	(O) Total Interest Cost (M) + (N)	(P) Effective Cost Rate (O) / (J)
First Mortgage Bonds							
1	5 1 Series due 1990	0	0	0	195	195	5.01
2	4 5/81 Series due 1994	(4)	2	(2)	555	553	4.61
3	6 1 Series due 1996	(4)	2	(2)	900	898	5.98
4	7 3/41 Series due 1999	(1)	2	1	1,163	1,164	7.76
5	8 7/81 Series due 2000	0	2	2	1,076	1,078	8.91
6	7 1/21 Series due 2001	6	3	9	1,575	1,584	7.58
7	7 1/21 Series due 2002	4	3	7	1,650	1,657	7.56
8	7 1/21 Series due 2003	3	3	6	1,875	1,881	7.55
9	8 3/81 Series due 2007	21	4	25	2,931	2,956	8.35
10	9 1 Series due 2008	5	6	11	2,750	2,261	9.12
11	10 1/41 Series due 2009	14	6	20	3,075	3,095	10.43
12	15 1 Series due 2010	0	243	243	0	243	0.00
13	10 1/81 Series due 2016	19	11	30	5,063	5,093	10.35
14	9 1/51 Series due 1998	0	23	23	2,989	3,012	9.33
Pollution Control Bonds							
15	8 1 Series due 2004	7	11	18	714	732	8.44
16	6 3/41 Series due 2006	9	6	15	864	879	7.00
17	6 1 Series due 2006	10	6	16	750	766	6.26
18	5.90 1 Note due 2003	0	4	4	476	480	5.99
19	11 1/21 Series due 2011	10	13	23	2,436	2,461	11.09
20	12 3/51 Series due 2012	0	75	75	0	75	0.00
21	10 1 Series due 2013	10	11	21	2,000	2,021	10.37
22	10 1/21 Series due 2014	19	12	31	4,410	4,441	10.77
23	8 1/41 Series due 2017	0	33	33	2,640	2,673	8.60
24	Total	120	481	609	39,589	40,190	9.06

FEDERAL PUBLIC SERVICE COMMISSION

COMPLAINT: GULF POWER COMPANY

DOCKET NO.: 001345-01

(FEDERAL) Provide the specified data on long-term debt issues outstanding at the end of the test year. Average by type of issue (e.g., first mortgage bonds).

Type of Data Shown:
Historic Test Year Ended 9/30/89
Projected Test Year Ended
Prior Test Year Ended
Witness: R. J. McMillan
A. C. Scarborough

(Thousands of dollars)

13 Month Average Long-Term Debt as of 9/30/89

Line	Description, Coupon Rate, Term of Life	(8)	(9)	(5)	(1)	(8)	(9)	(8)	(1)	(1)
		Average Principal Amount	Unamortized (Principal Amount)	Expense & Loss on Accrued	Net	Average Amortization of Principal/ Unamortized Exp.	Average Amortization of Loss on Unamortized Exp.	Average Interest Cost	Total Average Interest Cost	Effective Cost Rate (1) / (1)
1	4 3/4% Series due 1999	3,769	0	(1)	3,770	0	0	179	179	4.75
2	5 1/2% Series due 1990	3,990	0	0	3,990	0	0	195	195	5.01
3	4 5/8% Series due 1994	12,000	(21)	12	12,009	(4)	2	555	553	4.60
4	4 1/2% Series due 1996	15,000	(32)	12	15,020	(4)	2	900	898	5.98
5	7 3/4% Series due 1979	15,000	(11)	20	14,991	(1)	2	1,163	1,164	7.76
6	8 7/8% Series due 2000	12,123	4	19	12,098	0	2	1,076	1,078	8.91
7	7 1/2% Series due 2001	21,000	76	17	20,887	6	3	1,575	1,584	7.50
8	7 1/2% Series due 2002	22,000	56	37	21,907	4	3	1,650	1,657	7.56
9	7 1/2% Series due 2003	25,000	43	47	24,910	3	3	1,875	1,881	7.55
10	8 7/8% Series due 2007	33,000	361	75	34,566	21	4	2,731	2,761	8.25
11	9 1/2% Series due 2008	25,000	104	116	24,780	5	4	2,750	2,761	9.12
12	10 1/4% Series due 2009	30,000	288	118	29,594	14	6	3,075	3,095	10.46
13	15 1/2% Series due 2010	0	0	3,053	(3,053)	0	0	0	0	0.00
14	10 1/8% Series due 2016	50,000	510	293	49,197	19	11	5,063	5,093	10.35
15	9 1/2% Series due 1998	33,207	0	213	32,994	0	23	3,653	3,678	9.33

Pollution Control Bonds

16	0 1 Series due 2004	8,930	105	166	8,659	7	10	714	731	8.44
17	4 3/4% Series due 2006	12,000	146	103	12,351	9	6	864	879	7.00
18	6 1/2 Series due 2006	12,500	174	103	12,723	10	6	750	766	6.27
19	5.90 1 Note due 2003	8,003	0	64	8,019	0	4	477	481	6.00
20	11 1/2 Series due 2011	21,200	226	292	20,682	18	13	2,438	2,461	11.90
21	12 3/4 Series due 2012	0	0	1,750	(1,750)	0	75	0	75	0.00
22	10 1/2 Series due 2013	20,000	233	282	19,485	10	11	2,000	2,021	10.37
23	10 1/2 Series due 2014	42,000	496	296	41,208	19	12	4,410	4,441	10.78
24	0 1/4 Series due 2017	37,000	0	934	31,666	0	33	2,640	2,673	8.60

25 Total

460,502	2,760	10,051	44,691	128	400	39,835	40,443	9.03
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Supporting Schedules:

Back up Schedule 6-38

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

Provide data as specified on preferred stock on a 13-month average basis for the test year.

Type of Data Shown:

Historic Test Year Ended 9/30/89

Projected Test Year Ended

Prior Year Ended

Witness: R. J. McMillan

A. E. Scarbrough

COMPANY: GULF POWER COMPANY

DOCKET NO.: 891345-E1

(\$000)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Line No.	Description	Issue Date	Call Provision Callable At	Principal Amount Sold	Principal Amount Outstanding	Premium on Principal Amount Sold	Premium Associated With (6)	Issuing Expense Associated With (5)	Issuing Expense Associated With (6)	Net Proceeds (6)-(10)+(8)	Dollar Dividend On Face Value (2) X (6)	Effective Cost Rate (12)/(11)
1	4.64%	11-15-50	105.00	5,103	5,103	23	23	106	106	5,020	237	4.72
2	5.16%	7-07-60	103.47	5,000	5,000	7	7	30	30	4,977	250	5.18
3	5.44%	6-15-66	104.42	5,000	5,000	15	15	14	14	5,001	272	5.44
4	7.52%	3-06-69	105.38	5,000	5,000	20	20	17	17	5,003	376	7.52
5	8.52%	8-24-71	108.43	5,060	5,060	7	7	32	32	5,035	431	8.56
6	7.88%	5-16-72	107.59	5,000	5,000	16	16	16	16	5,000	394	7.88
7	10.40%	12-04-75	110.40	15,000	7,673	0	0	234	167	7,506	798	10.63
8	8.28%	2-17-77	108.28	15,000	15,000	0	0	392	392	14,608	1242	8.50
9	9.52%	5-02-79	109.52	10,000	10,000	0	0	185	185	9,815	952	9.70
10	11.36%	2-21-80	111.36	10,000	6,192	0	0	170	102	6,090	703	11.54
11	TOTAL			80,163	69,028	38	38	1,196	1,061	68,055	5,663	8.32

Supporting Schedules:

Recap Schedules: G-38

SCHEDULE C-47

Interim Customer Deposits

FLORIDA PUBLIC SERVICE COMMISSION
Company: GULF POWER COMPANY
DocRef No. 091345-B1

Explanations: Provide monthly balances, interest rates, and interest payments on customer deposits for the test year and, if the test year is projected, the prior year. Indicate the company policy on collecting deposits, deposit also, payment of interest, and refunds.

Witness: A. E. Scarborough

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Month and Year	Active Customer Deposits (000)	Inactive Customer Deposits (000)	Total Deposits (3)+(4)+(5) (000)	Interest Payments (000)	Actual Payments and Credits on Bills (000)
1	September 08	\$ 15,492,420	\$335,107	\$ 15,827,127	\$ 96,360	\$ 11,244
2	October 08	15,341,350	207,333	15,548,683	99,930	17,500
3	November 08	15,210,593	207,223	15,426,816	96,571	20,755
4	December 08	15,100,667	207,223	15,315,890	107,322	19,234
5	January 09	15,135,472	206,939	15,342,411	107,643	22,975
6	February 09	15,243,913	206,791	15,450,694	94,347	23,410
7	March 09	15,363,117	194,572	15,557,709	103,424	25,822
8	April 09	15,381,587	194,572	15,576,159	95,037	29,022
9	May 09	15,426,655	21,824	15,448,479	98,435	34,459
10	June 09	15,595,659	21,124	15,616,783	89,504	976,693
11	July 09	15,523,984	20,823	15,544,717	105,384	3,729
12	August 09	15,692,901	20,573	15,713,534	94,512	6,907
13	September 09	15,728,384	7,223	15,727,582	98,985	10,580
13 Month Average			\$142,492			
12 Month Total				\$186,269,484		\$1,101,174

Effective Interest Rate
12 Month Interest
expense divided by
Column 5

.6394998

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 0711245-01

EXPLANATION: Reconcile the total capital structure (as shown on Schedule 6-30) with the jurisdictional 13-month average rate base for the corresponding time period (as shown on Schedule 6-2). Provide this schedule for the test year, and the prior year if the test year is projected.

Type of Data Shown:
Historic Test Year Ended 9/30/09
Projected Test Year Ended
Prior Year Ended
Witness: R. J. McMillan
A. E. Scarverough

13-Month Average Prior Year Ended 9/30/09

Line No	Description	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
		Long Term Debt	Short Term Debt	Preferred Stock	Common Equity	Customer Deposits	Deferred Taxes	Investment Credit	Investment Credit	Total
1	Total Company per Books	496,831	1,115	67,028	337,854	15,566	266,428	1,033	50,762	1,197,617
2	Less Specific Adjustments									
3	Probably Financing	37,994			24,217					52,211
4	Basel Coal Buyout Financing	49,160			14,783					63,943
5	Common Dividends Declared				144					144
6	Leasehold Liabilities				14,714					14,714
7	Non-Utility Adjustments				32,590					32,590
8	Unit Power Sales Cap. Struct.	81,371		13,387			27,244		9,336	104,078
9	Total Company net of Specific Adj	333,176	1,115	58,441	270,972	15,566	173,184	1,033	41,426	672,093
10	Less Pro-Rata Adjustments									
11	(Revisions on G-43 Pg 2 of 2)	12,262	41	2,045	9,956	571	6,363	30	1,522	22,778
12	Total Company Adjusted	320,934	1,074	56,396	281,016	14,975	166,821	975	39,904	649,315
13	Jurisdictional Factor	0.9596201	0.9596201	0.9596201	0.9596201	1.0000000	0.9596201	0.9596201	0.9596201	
14	Jurisdictional Capital Structure	307,975	1,021	51,432	250,476	14,975	146,094	925	38,293	626,221

FLORIDA PUBLIC SERVICE COMMISSION

COMPLAINT: GULF POWER COMPANY

DOCKET NO.: 891345-E1

IF AVAILABLE: Replicate the total capital structure (as shown on Schedule 6-18) with the jurisdictional 13 month average rate base for the corresponding time period (as shown on Schedule 6-7). Provide this schedule for the test year, and the prior year if the test year is projected.

Page of Data Shown:
Historic Test Year Ended 9/30/89
Projected Test Year Ended
Prior Year Ended
Witness: R. J. McMillan
A. E. Schermerough

Line	Item	Interim Period Ended 9/30/89
Pro-Rata Adjustments to Capital Structure		
15	Rate Base Adjustments per RFR 6-3 (Net of Non-Utility Adj.)	342
16	Net Investment Daniel Coal Corp	48
17	Accumulated Depreciation - Investigation	8,977
18	Interest - Bearing CIP	3,324
19	Adjustments to Current Assets and Other Property:	19,327
20	Black Water Cooling Lake & Funded Property Ins. Res.	36
21	Temporary Cash Investments	1,232
22	Notes Receivable	138
23	Loans to Employees	2,336
24	Interest & Dividends Receivable	347
25	Coal Inventory Adjustment	430
26	Adjustments to Deferred Debits:	49,160
27	Air Products Bill Credit	54,760
28	Carville Subsurface Study - Condensate Pump	1,695
29	Plant Daniel Coal Buyout	106
30	Prebody Prepayment	24
31	Fuel & Conservation Under Recovery	334
32	Corporate Investigation & Acid Rain	1
33	Employee Layoff & Misc.	
34	Unamortized Rate Case	
35	Scherer Turn-up	
36	Adjustments to Deferred Credits:	
37	Nonstate Advance	12,729
38	Prebody Prepayment	170
39	Daniel Turn-up & Scherer Common F&C	149
40	Total Rate Base Adjustments net of Non-Utility	139,149
Less:		
41	Prebody Financials	57,211
42	Daniel Coal Buyout	49,160
43	Total Pro-Rata Adjustments	32,778

UNRECONCILED

Supporting Schedules: 6-2, 6-3

Recap Schedules: 6-18

Schedule G-45

INTERIM REVENUE FROM SALE OF ELECTRICITY BY RATE SCHEDULE
ADJUSTMENT TO TEST YEAR UNBILLED REVENUE

Page 1 of 2

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION : Provide a schedule showing the calculation of the adjustment by
rate class to the test year amount of unbilled revenue for the effect of the
proposed rate increase.

Type of Data Shown:

COMPANY: GULF POWER COMPANY

Historic Test Year Ended 09 / 30 / 89

DOCKET NO.: 891345-E1

Witness: J. L. Haskins

FOR EACH RATE SCHEDULE :

PROPOSED INCREASE AFTER ADJUSTMENTS / (1 + (PRESENT UNBILLED REVENUE / PRESENT BASE REVENUE))

	(1)	(2)	(3)	(4)	(5)
RATE CLASS	PROPOSED INCREASE AFTER ADJUSTMENT	PRESENT UNBILLED REVENUE	PRESENT BASE REVENUE	ADJUSTED REVENUE TARGET INCREASE COL(1)/(1+COL(2)/COL(3))	INCREASE IN UNBILLED REVENUE COL(1) - COL(4)
RS	\$9,359,117	(\$1,062,771)	\$126,405,863	\$9,438,472	(\$79,355)
GS	1,003,642	(67,671)	13,509,067	\$1,008,695	(5,053)
GSD	3,705,080	(549,083)	50,169,815	\$3,746,079	(40,999)
LP	2,060,500	(353,960)	27,949,446	\$2,086,929	(26,429)
PXT	1,200,360	0	16,075,968	\$1,200,360	0
OSI & OSII	253,685	(7,167)	3,404,673	\$254,220	(535)
OSIII	24,616	(1,545)	331,216	\$24,731	(115)
TOTAL :	\$17,607,000	(\$2,042,197)	\$237,846,048	\$17,759,486	(\$152,486)

Supporting Schedules: G-47, G-48

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Compare jurisdictional revenue excluding service charges by rate schedule under present and proposed rates for the test year. If any customers are to be transferred from one schedule to another, the revenue and billing determinant information shall be shown separately for the transfer group and not be included under either the new or old classification. Provide the calculation of the revenue from fuel, ECCR, oil backout, including the factors used for the test year. (\$000)

Type of Data Shown:

COMPANY: GULF POWER COMPANY

Historic Test Year Ended 09 / 30 / 89

DOCKET NO.: 891345-E1

Witness: J. L. MASKINS

PRESENT RATES - TEST YEAR

Rate SCHEDULE	REVENUES UNDER PRESENT RATES (\$000)					REVENUES UNDER PROPOSED RATES (\$000)					Base		Total	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	\$	%	\$	%
	Base	Fuel	ECCR	UNBILLED BASE	OVERALL	Base	Fuel	ECCR	UNBILLED BASE	OVERALL	(6) - (1)	(11) / (1)	(10) - (5)	(13) / (5)
RS/RST	\$126,406	\$70,030	\$1,046	(\$1,063)	\$196,419	\$135,844	\$70,030	\$1,046	(\$1,142)	\$205,778	\$9,438	7.47%	\$9,359	4.76%
GS/GST	13,509	4,145	62	(68)	17,648	14,518	4,145	62	(73)	18,652	1,009	7.47%	1,004	5.69%
GSD/GSDT	50,170	37,194	554	(549)	87,369	53,916	37,194	554	(590)	91,074	3,746	7.47%	3,705	4.24%
LP/LPT	27,949	28,537	435	(354)	56,567	30,036	28,537	435	(380)	58,628	2,087	7.47%	2,061	3.64%
PX/PXT	16,076	20,870	321	0	37,267	17,276	20,870	321	0	38,467	1,200	7.46%	1,200	3.22%
OS I&II	3,405	976	14	(7)	4,388	3,659	976	14	(8)	4,641	254	7.46%	253	5.77%
OS III	331	150	2	(2)	481	356	150	2	(2)	506	25	7.55%	25	5.20%
	\$237,846	\$161,902	\$2,434	(\$2,043)	\$400,139	\$255,605	\$161,902	\$2,434	(\$2,195)	\$417,746	\$17,759	7.47%	\$17,607	4.40%

Supporting Schedules: G-47, G-48

Recap Schedules:

Note: This schedule does not include service charge revenue.

Fuel & ECCR include unbilled fuel and ECCR as well as billed fuel & ECCR

SCHEDULE C 46

Interim Revenue from Service Charges (Account 471)

FLORIDA PUBLIC SERVICE COMMISSION

EXPENSES Provide a schedule of revenues from all service charges (initial connection, etc.) under present and proposed rates

Type of date shown: Historical Test Year Ended 9/30/89
Projected Test Year Ended 1989

Company: GULF POWER COMPANY

Docket No. 891345-EI

Witness: A. E. Scarborough

October 88 September 89

Type of Service Charges	Number of Transactions	Present Charge	Proposed Charge	Revenues at Present Charges	Revenues at Proposed Charges	Increase Dollars	Percent
1	6,579	\$16		\$ 105,264			
2	86,251	16		1,380,016			
3	10,193	16		163,088			
4	10,074	6		60,444			
5							
6	908	30		24,240			
7 Totals	113,905			\$1,733,052			

*Initial Service; 2-Reconnecting a Subsequent Subscriber; 3-Reconnection of Existing Customer After Disconnection for Cause; 4-Field Credit Visit; 5-Installing and Removing Temporary Service; 6-Minimum Investigation Fee

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION
Company: GULF POWER COMPANY

Explanation: Provide a schedule of revenues from all service charges (initial connection, etc.) under present and proposed rates.

Docket No. 891345-EI

October 88 - September 89

Type of data shown:
— Historical Test Year Ended 9/30/89
— Projected Test Year Ended 1990
— Prior Year Ended 1989
Witness: A. E. Scarbrough

Type of Service Charge ^a	Number of Transactions	Present Charge	Proposed Charge	Revenues at		Revenues at		Increase	
				Present Charge ^a	Dollars	Proposed Charges	Dollars	Percent	
1	1,218	\$15		\$ 19,468					
2	2,444	16		39,104					
3	1,223	16		19,568					
4	1,209	6		7,254					
5	2,444	40		165,312					
6	11	30		330					
7 Totals					\$251,026				

^a1-Initial Service; 2-Reconnecting a Subsequent Subscriber; 3-Reconnection of Existing Customer After Disconnection for Cause; 4-Field Credit Visit; 5-Installing and Removing Temporary Service; 6-Minimum Investigation Fee

Supporting Schedules:

Recap Schedules:

SCHEDULE C-46

Interim : Revenues from Service Charges (Account 451)

Page 3 of 3

FLORIDA PUBLIC SERVICE COMMISSION
Company: GULF POWER COMPANY

Explanation: Provide a schedule of revenues from all service charges (initial connection, etc.) under present and proposed rates.

Docket No. 891345-EI

October 88 - September 89

Type of data shown:
— Historical Test Year Ended 9/30/89
— Projected Test Year Ended 1990
— Prior Year Ended 1989
Witness: A. E. Scarborough

Type of Service Charge	Number of Transactions	Present Charge	Proposed Charge	Revenues at Present Charges	Revenues at Proposed Charges	Increase	
						Dollars	Percent
1	325	\$16		\$ 5,200			
2	1,150	16		18,400			
3	576	16		9,216			
4	569	6		3,414			
5							
6	5	30		150			
7 Totals	2,625			\$36,380			

1-Initial Service; 2-Reconnecting a Subsequent Subscriber; 3-Reconnection of Existing Customer After Disconnection for Cause; 4-Field Credit Visit; 5-Installing and Removing Temporary Service; 6-Minimum Investigation Fee

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 891345-E1

EXPLANATION: By rate schedule, calculate revenues under present and proposed rates for the test year. If any customers are to be transferred from one schedule to another, show revenues separately for the transfer group. Correction factors are used for historic test years only. The total base revenue by class must equal that shown in Schedule G-45. PROVIDE TOTAL NUMBER OF BILLS, KWH's, AND BILLING KWH FOR EACH RATE SCHEDULE (INCLUDING STANDARD AND TIME OF USE CUSTOMERS) AND TRANSFER GROUP.

Type of Data Shown:

Historic Year Ended 09/30/89

Witness: J. L. HASKINS

REVENUE CALCULATION FOR RATE SCHEDULE RS AND RST

PRESENT REVENUE CALCULATION

CUSTOMER CHARGE	NUMBER OF BILLS	REVENUES
STANDARD :	2,828,382 BILLS @ \$6.25 /BILL	\$17,677,388
TOU :	199 BILLS @ \$9.25 /BILL	\$1,841
	12 BILLS @ \$6.25 /BILL	\$75

ENERGY & DEMAND CHARGE

KWH IN BLOCK

STANDARD		
JUNE-SEPT. :	1,346,717,648 KWH @ \$ 0.03716 /KWH	\$50,044,028
OCT.-MAY :	1,702,350,900 KWH @ \$ 0.03148 /KWH	\$53,590,006
TOU : ON-PEAK	73,625 KWH @ \$ 0.07797 /KWH	\$5,741
TOU : OFF-PEAK	223,390 KWH @ \$ 0.01378 /KWH	\$3,078

BASE REVENUE \$121,322,157

CORRECTION FACTOR 1.04190254

HISTORIC YEAR ENDED 09/30/89 BASE REVENUE \$126,405,864

INTERIM @ 7.4668% \$9,438,473

TOTAL PROPOSED REVENUE \$135,844,337

TRANSFERS FROM RATE SCHEDULE _____

TRANSFERS TO RATE SCHEDULE _____

NONE

NONE

Supporting Schedules: G-45

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 891345-E1

EXPLANATION: By rate schedule, calculate revenues under present and proposed rates for the test year. If any customers are to be transferred from one schedule to another, show revenues separately for the transfer group. Correction factors are used for historic test years only. The total base revenue by class must equal that shown in Schedule G-45. PROVIDE TOTAL NUMBER OF BILLS, MWH's, AND BILLING KWH FOR EACH RATE SCHEDULE (INCLUDING STANDARD AND TIME OF USE CUSTOMERS) AND TRANSFER GROUP.

Type of Data Shown:

Historic Year Ended 09/30/89

Witness: J. L. HASKINS

REVENUE CALCULATION FOR RATE SCHEDULE GS AND GST

PRESENT REVENUE CALCULATION

CUSTOMER CHARGE	NUMBER OF BILLS	CALCULATED REVENUES
STANDARD :	243,316 BILLS @ \$7.00 /BILL	\$1,703,212
TOU :	82 BILLS @ \$10.00 /BILL	\$820
ENERGY & DEMAND CHARGE	KWH IN BLOCK	
STANDARD		
JUNE-SEPT. :	74,736,816 KWH @ \$ 0.06348 /KWH	\$4,744,293
OCT.-MAY :	102,729,227 KWH @ \$ 0.06174 /KWH	\$6,342,502
TOU : ON-PEAK	22,773 KWH @ \$ 0.14727 /KWH	\$3,354
TOU : OFF-PEAK	86,122 KWH @ \$ 0.02296 /KWH	\$1,977
BASE REVENUE		\$12,796,158
CORRECTION FACTOR		1.05571274
HISTORIC YEAR ENDED 09/30/89 BASE REVENUE		\$13,509,067
INTERIM @ 7.4668%		\$1,008,695
TOTAL PROPOSED REVENUE		\$14,517,762

TRANSFERS FROM RATE SCHEDULE _____

NONE

TRANSFERS TO RATE SCHEDULE _____

NONE

Supporting Schedules: G-45

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 891345-E1

EXPLANATION: By rate schedule, calculate revenues under present and proposed rates for the test year. If any customers are to be transferred from one schedule to another, show revenues separately for the transfer group. Correction factors are used for historic test years only. The total base revenue by class must equal that shown in Schedule G-45. PROVIDE TOTAL NUMBER OF BILLS, KWH's, AND BILLING KWH FOR EACH RATE SCHEDULE (INCLUDING STANDARD AND TIME OF USE CUSTOMERS) AND TRANSFER GROUP.

Type of Data Shown:

Historic Year Ended 09/30/89

Witness: J. L. HASKINS

REVENUE CALCULATION FOR RATE SCHEDULE GSD AND GSDT

PRESENT REVENUE CALCULATION

CUSTOMER CHARGE		NUMBER OF BILLS		REVENUES	
STANDARD :		116,045	BILLS @	\$27.00 /BILL	\$3,133,215
TOU :		1,792	BILLS @	\$32.40 /BILL	\$58,061
		119	BILLS @	\$27.00 /BILL	\$3,213
DEMAND CHARGE		BILLING KW IN BLOCK			
STANDARD		5,492,160	KW @ \$	6.25 /KW	\$34,326,000
TOU : MAX DEMAND		127,242	KW @ \$	2.96 /KW	\$376,636
TOU : ON-PEAK		101,046	KW @ \$	3.42 /KW	\$345,577
ENERGY CHARGE		KWH IN BLOCK			
STANDARD		1,620,692,287	KWH @ \$	0.00641 /KWH	\$10,388,638
TOU : ON-PEAK		5,790,643	KWH @ \$	0.01385 /KWH	\$80,200
TOU : OFF-PEAK		16,739,831	KWH @ \$	0.00302 /KWH	\$50,554
STANDARD		15,360	MINIMUM BILL KWH		
REACTIVE CHARGE					
STANDARD		5,666	KVAR @	\$1.00 /KVAR	\$5,666
TOU		0	KVAR @	\$1.00 /KVAR	\$0
VOLTAGE DISCOUNTS					
STANDARD : PRIMARY					
	60,554	KW	@	\$0.25 /KW	(15,139)
(	60,554	KW	@	\$6.25 /KW)*1%	(3,785)
(	20,728,434	KWH	@	\$0.00641 /KWH)*1%	(1,329)
		15,360	MINIMUM BILL KWH		
BASE REVENUE					\$48,747,507
CORRECTION FACTOR					1.02917704
HISTORIC YEAR ENDED 09/30/89 BASE REVENUE					\$50,169,815
INTERIM @ 7.4668%					\$3,746,080
TOTAL PROPOSED REVENUE					\$53,915,895

TRANSFERS FROM RATE SCHEDULE _____

NONE

TRANSFERS TO RATE SCHEDULE _____

NONE

Supporting Schedules: G-45

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 891345-E1

EXPLANATION: By rate schedule, calculate revenues under present and proposed rates for the test year. If any customers are to be transferred from one schedule to another, show revenues separately for the transfer group. Correction factors are used for historic test years only. The total base revenue by class must equal that shown in Schedule G-45. PROVIDE TOTAL NUMBER OF BILLS, KWH's, AND BILLING KWH FOR EACH RATE SCHEDULE (INCLUDING STANDARD AND TIME OF USE CUSTOMERS) AND TRANSFER GROUP.

Type of Data Shown:

Historic Year Ended 09/30/89

Witness: J. L. HASKINS

REVENUE CALCULATION FOR RATE SCHEDULE LP AND LPT

PRESENT REVENUE CALCULATION

CUSTOMER CHARGE	NUMBER OF BILLS			REVENUES
STANDARD :	1,231	BILLS @	\$51.00 /BILL	\$62,781
TOU :	384	BILLS @	\$51.00 /BILL	\$19,584
DEMAND CHARGE	BILLING KW IN BLOCK			
STANDARD	904,070	KW @ \$	6.25 /KW	\$5,650,438
TOU : MAX DEMAND	1,930,876	KW @ \$	2.97 /KW	\$5,734,696
TOU : ON-PEAK	1,871,647	KW @ \$	3.35 /KW	\$6,270,017
ENERGY CHARGE	KWH IN BLOCK			
STANDARD	347,691,565	KWH @ \$	0.00861 /KWH	\$2,993,624
TOU : ON-PEAK	273,522,876	KWH @ \$	0.01928 /KWH	\$5,273,521
TOU : OFF-PEAK	694,417,654	KWH @ \$	0.00390 /KWH	\$2,708,229
STANDARD	MINIMUM BILL KWH			
TOU	MINIMUM BILL KWH			
REACTIVE CHARGE				
STANDARD	46,100	KVAR @	\$1.00 /KVAR	\$46,100
TOU	67,158	KVAR @	\$1.00 /KVAR	\$67,158
VOLTAGE DISCOUNTS				
STANDARD : PRIMARY				
260,034	MAX KW @	\$0.25 /KW		(65,009)
(260,034	MAX KW @	\$6.25 /KW)*1%		(16,252)
(95,133,600	KWH @	\$0.00861 /KWH)*1%		(8,191)
STANDARD	MINIMUM BILL KWH			
TOU : PRIMARY				
1,219,034	MAX KW @	\$0.25 /KW		(304,759)
(1,219,034	MAX KW @	\$2.97 /KW)*1%		(36,205)
(1,168,823	ON-PEAK KW @	\$3.35 /KW)*1%		(39,156)
(173,353,880	ON-PEAK KWH @	\$0.01928 /KWH)*1%		(33,423)
(448,370,650	OFF-PEAK KWH @	\$0.00390 /KWH)*1%		(17,486)
TOU	36,800 MINIMUM BILL KWH			

SUBTOTAL BASE REVENUE 28,305,667

TRANSFERS FROM RATE SCHEDULE _____

TRANSFERS TO RATE SCHEDULE _____

NONE

NONE

Supporting Schedules: G-45

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 891345-E1

EXPLANATION: By rate schedule, calculate revenues under present and proposed rates for the test year. If any customers are to be transferred from one schedule to another, show revenues separately for the transfer group. Correction factors are used for historic test years only. The total base revenue by class must equal that shown in Schedule G-45. PROVIDE TOTAL NUMBER OF BILLS, MWH's, AND BILLING KWH FOR EACH RATE SCHEDULE (INCLUDING STANDARD AND TIME OF USE CUSTOMERS) AND TRANSFER GROUP.

Type of Data Shown:

Historic Year Ended 09/30/89

Witness: J. L. HASKINS

REVENUE CALCULATION FOR RATE SCHEDULE LP AND LPT

PRESENT REVENUE CALCULATION

VOLTAGE DISCOUNTS

TOU : TRANSMISSION				
(	604,100	MAX KW @	\$0.70 /KW	(422,870)
(	604,100	MAX KW @	\$2.97 /KW)*2%	(35,884)
(	598,800	ON-PEAK KW @	\$3.35 /KW)*2%	(40,120)
(	85,553,030	ON-PEAK KWH @	\$0.01928 /KWH)*2%	(32,989)
(	207,287,970	OFF-PEAK KWH @	\$0.00390 /KWH)*2%	(16,168)

BASE REVENUE	\$27,757,636
CORRECTION FACTOR	1.00691017
HISTORIC YEAR ENDED 09/30/89 BASE REVENUE	\$27,949,446
INTERIM @ 7.4668%	\$2,086,929
TOTAL PROPOSED REVENUE	\$30,036,375

TRANSFERS FROM RATE SCHEDULE _____

NONE

TRANSFERS TO RATE SCHEDULE _____

NONE

Supporting Schedules: G-45

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 891345-E1

EXPLANATION: By rate schedule, calculate revenues under present and proposed rates for the test year. If any customers are to be transferred from one schedule to another, show revenues separately for the transfer group. Correction factors are used for historic test years only. The total base revenue by class must equal that shown in Schedule G-45. PROVIDE TOTAL NUMBER OF BILLS, MMH's, AND BILLING KWH FOR EACH RATE SCHEDULE (INCLUDING STANDARD AND TIME OF USE CUSTOMERS) AND TRANSFER GROUP.

Type of Data Shown:

Historic Year Ended 09/30/89

Witness: J. L. MASKINS

REVENUE CALCULATION FOR RATE SCHEDULE PX AND PXT

PRESENT REVENUE CALCULATION

CUSTOMER CHARGE	NUMBER OF BILLS		CALCULATED REVENUES
STANDARD :	BILLS @	/BILL	\$0
TOU :	72	BILLS @ \$146.00 /BILL	\$10,512
DEMAND CHARGE	BILLING KW IN BLOCK		
STANDARD	KW @ \$	/KW	\$0
TOU : MAX DEMAND	1,475,758	KW @ \$ 3.560 /KW	\$5,253,698
TOU : ON-PEAK	1,453,565	KW @ \$ 3.990 /KW	\$5,799,724
	22,527	KW @ \$ 8.883 /KW	\$200,107
ENERGY CHARGE	KWH IN BLOCK		
STANDARD	KWH @ \$	0 /KWH	\$0
TOU : ON-PEAK	239,597,378	KWH @ \$ 0.01299 /KWH	\$3,112,370
TOU : OFF-PEAK	729,342,465	KWH @ \$ 0.00242 /KWH	\$1,765,009
	9,626,600	MINIMUM BILL KWH	
REACTIVE CHARGE			
STANDARD	KVAR @	\$1.00 /KVAR	\$0
TOU	71,525	KVAR @ \$1.00 /KVAR	\$71,525
BASE REVENUE			\$16,212,945
CORRECTION FACTOR			0.99155138
HISTORIC YEAR ENDED 09/30/89 BASE REVENUE			\$16,075,968
INTERIM @ 7.4668%			\$1,200,360
TOTAL PROPOSED REVENUE			\$17,276,328

TRANSFERS FROM RATE SCHEDULE _____

NONE

TRANSFERS TO RATE SCHEDULE _____

NONE

Supporting Schedules: G-45

Recap Schedules:

Schedule G-48

INTERIM REVENUE BY LIGHTING SCHEDULE CALCULATION

Page 1 of 2

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 891345-E1

EXPLANATION: Calculate revenue under present rates for the test year for each lighting schedule. Show revenues from charges for all types of lighting fixtures, poles and conductors. Poles should be listed separately from fixtures. Show separately revenues from customers who own facilities as well as those who do not.

Type of Data Shown:

Historical Test Year Ended 09 / 30 / 89

Witness: J.L. HASKINS

Type of Facility	Annual Billing Items	Est. Monthly kWh	Annual kWh	Present Rates				
				Fixture Charge	Energy Charge	Maint. Charge	Total Monthly Charge	\$ Total Revenue
HIGH PRESSURE SODIUM VAPOR (OS-1)								
5400 LUMEN	25,192	28	705,376	\$1.76	\$0.51	\$1.65	\$3.92	\$98,753
8800 LUMEN	107,779	40	4,311,160	1.77	0.73	1.67	4.17	449,438
20000 LUMEN	14,957	81	1,211,517	2.06	1.47	1.77	5.30	79,272
25000 LUMEN	3,064	102	312,528	1.97	1.86	1.93	5.76	17,649
46000 LUMEN	7,956	161	1,280,916	2.93	2.93	1.99	7.85	62,455
20000 LUMEN *	0	0	0	0.00	0.00	0.00	0.00	0
46000 LUMEN *	0	0	0	0.00	0.00	0.00	0.00	0
8800 LUMEN **	0	0	0	0.00	0.00	0.00	0.00	0
MERCURY VAPOR (OS-1)								
3200 LUMEN	88,190	39	3,439,410	1.28	0.71	1.26	3.25	286,618
7000 LUMEN	24,466	67	1,639,222	1.27	1.22	1.22	3.71	90,769
9400 LUMEN	2,626	95	249,470	1.37	1.73	1.38	4.48	11,764
17000 LUMEN	7,103	152	1,079,656	1.80	2.77	1.39	5.96	42,334
48000 LUMEN	1,205	372	448,260	2.73	6.77	1.83	11.33	13,653
CUSTOMER OWNED STREET LIGHTING (OS-1)								
			829,248		\$0.01821		\$0.01821	15,101
TOTAL (OS-1)			15,506,763					\$1,167,806

(SEE PAGE 2 OF 2)

* NEW OFFERING, DIRECTIONAL
 ** NEW OFFERING, DECORATIVE

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION : Calculate revenue under present rates for the test year for each lighting schedule. Show revenues from charges for all types of lighting fixtures, poles and conductors. Poles should be listed separately from fixtures. Show separately revenues from customers who own facilities as well as those who do not.

Type of Data Shown:

COMPANY: GULF POWER COMPANY

Historical Test Year Ended 09 / 30 / 89

DOCKET NO.: 891345-E1

Witness: J.L. MASKINS

Type of Facility	Annual Billing Items	Est. Monthly KWH	Annual KWH	Present Rates					Interim Rates		
				Fixture Charge	Energy Charge	Maint. Charge	Total Monthly Charge	\$ Total Revenue	Historic Year Ended 9-30-89 Base Revenue	Interim @ 7.4668% for OS1,11 7.4668% for OS111	Total Proposed Base Revenue
HIGH PRESSURE SODIUM VAPOR (OS-11)											
5400 LUMEN	15,073	28	422,044	1.48	0.51	1.60	3.59	54,112			
8800 LUMEN	219,104	40	8,764,160	1.67	0.73	1.66	4.06	889,562			
20000 LUMEN	6,748	81	546,588	2.06	1.47	1.77	5.30	35,764			
25000 LUMEN	819	102	83,538	1.97	1.86	1.91	5.74	4,701			
46000 LUMEN	4,939	161	795,179	2.93	2.93	1.99	7.85	38,771			
20000 LUMEN *	6,239	84	524,076	3.26	1.53	2.05	6.84	42,675			
46000 LUMEN *	44,368	167	7,409,456	3.39	3.04	2.09	8.52	378,015			
8800 LUMEN **	0	40	0	0.00	0.00	0.00	0.00	0			
MERCURY VAPOR (OS-11)											
7000 LUMEN	126,013	67	8,442,871	0.82	1.22	1.24	3.28	413,323			
17000 LUMEN	8,646	152	1,314,192	1.80	2.77	1.50	6.07	52,481			
17000 LUMEN *	1,304	163	212,552	2.56	2.97	1.70	7.23	9,428			
TOTAL (OS-11)								\$1,918,832			
ADDITIONAL FACILITIES											
POLES								\$128,808			
OTHER FIXTURES								\$258,937			
TOTAL OS-1 (PG 1 OF 2)								\$1,167,806			
TOTAL OS-1 AND OS-11								\$3,474,383			
REVENUE CORRECTION FACTOR								0.97993601	\$3,404,673	\$254,220	\$3,658,893
TOTAL REVENUE (OS-1,OS-11)											
TOTAL OS-111								\$308,104			
REVENUE CORRECTION FACTOR								1.07501363	\$331,216	\$24,731	\$355,947
TOTAL REVENUE (OS-111)											

* DIRECTIONAL

** NEW OFFERING, DECORATIVE

Supporting Schedules: G-45

Recap Schedules: